

15. E. E. 6

A COMPLEAT
SYSTEM
OF THE

Revenue of *IRELAND*,

In its several BRANCHES of
IMPORT, EXPORT, *and* Inland DUTIES.

CONTAINING,

- | | |
|---|--|
| <p>I. An Abridgment of all the <i>English</i> and <i>Irish</i> Statutes now in Force relating to the REVENUE of <i>IRELAND</i>, alphabetically digested under proper Heads, with reference to the Acts at large.</p> <p>II. The former and additional Book of Rates Inwards and Outwards, with the NEAT DUTIES payable on each Species of Goods therein mentioned, and the NEAT RE-PAYMENT on Exportation of foreign Goods in Time, affixed to each Denomination; all Discounts deducted.</p> | <p>III. A distinct View of the Duties which compose the Body of the REVENUE of <i>IRELAND</i>, according to their several Denominations; wherein the Nature and Extent of each is fully explain'd: With the Method of computing and collecting the same.</p> <p>IV. The Method of making Entries Inwards and Outwards: Of granting and obtaining Præmiums, Debentures, &c. The usual Tares and Allowances, with Tables of Fees, and other useful Tables: Directions to Masters of Ships, &c.</p> |
|---|--|

Calculated for the Use of all Officers, Merchants, Masters of Ships, and others concerned in the REVENUE OF TRADE of *IRELAND*.

By *THOMAS BACON*,
of the CUSTOM-HOUSE, *DUBLIN*.

Ordered to be Published by the Chief COMMISSIONERS
and GOVERNORS of His Majesty's Revenue of
IRELAND.

DUBLIN:

Printed by R. REILLY, on *Cork-Hill*,

For the AUTHOR, and are to be Sold by the Booksellers.
M,DCC,XXXVII.



To the HONOURABLE
EDWARD THOMPSON, Esq;
ROBERT HERBERT, Esq;
GILES EARLE, Esq;
EDWARD RIGGS, Esq;

The RIGHT HONOURABLE
Lord Viscount *GALLWAY:*
HENRY BOYLE, Esq;

And the HONOURABLE
SAMUEL GREY, Esq;

Chief COMMISSIONERS and GOVERNORS
of His Majesty's Revenue of *IRELAND.*

THIS TREATISE, which, THEIR HONOURS,
from their Zeal for the Service of the Revenue,
and the Use of the Publick, have been pleas'd to
encourage, is, with the utmost Respect and Acknow-
ledgment, most humbly dedicated by

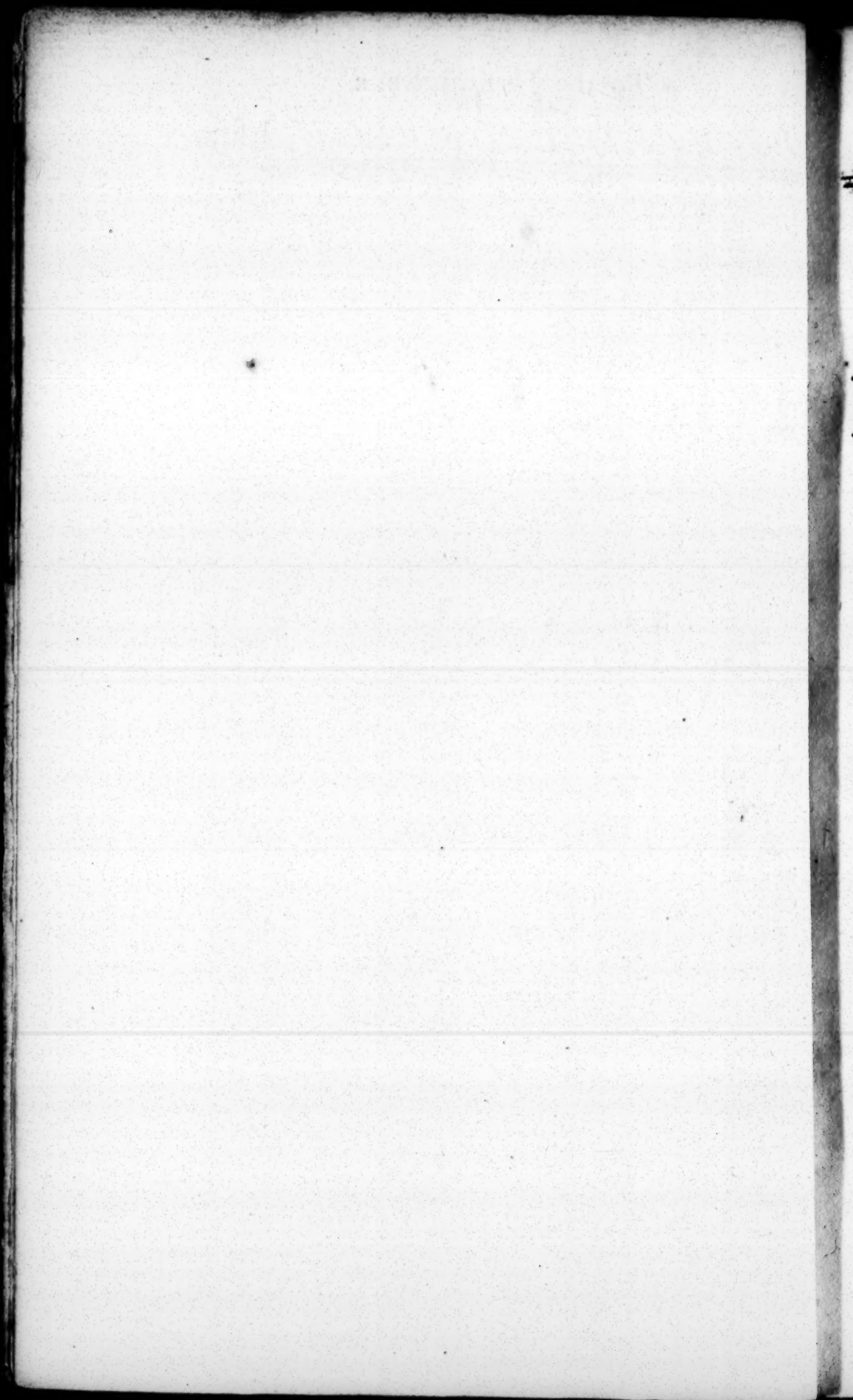
THEIR HONOURS

Most Faithful, and

Most Obedient,

Humble Servant,

THOMAS BACON.



THE
PREFACE
TO THE
READER.

THE Knowledge of the Revenue has been hitherto so much confin'd for Want of full and proper Instructions, and the Way to it so difficult and intricate by Means of the numerous Laws relating to the same Subject which have a Dependence upon each other, that many, whose Interest was in some Measure inseparable from it, have been entirely discourag'd from the Pursuit of it, and few have been able to attain it otherwise than by a laborious Application and long Experience. The Books of Rates, formerly published, contain Collections of the Acts at large which were in Force at the respective Times they were printed ; but, excepting a few imperfect Tables at the End of Mr. *Young's* and Mr. *Edgar's*, afford the Reader no Instructions for calculating his Majesty's Duties,

no Explanation of difficult Passages, nor any Account of Deviations in Practice from the Letter of the Law, though daily used through the whole Kingdom.

The favourable Reception which Mr. *Edgar's* and Mr. *Crouch's* Views of the *British* Customs have met with in the World, gives Room to hope, that a Work of the like Nature, calculated for the Use of this Kingdom, will be equally acceptable to all Persons concern'd in the Revenue or Trade of *Ireland*. Their Treatises are, indeed, confin'd to the Customs alone; but this likewise takes in the several Inland Duties now payable to the Crown, so as to make it A COMPLETE SYSTEM OF THE REVENUE OF *IRELAND*.

The honest Merchant is so useful a Member of the Common-wealth, that he ought to enjoy his Rights in their largest Extent. But in order to this, it is necessary that he be acquainted with them; they often depend upon Circumstances unknown to any but himself, and his Want of Knowledge is many Times attended with the Loss of his just Advantages. The Design therefore of the following Work is to set both the Theory and Practice of the Revenue in a clearer Light than has hitherto been attempted; to place the legal Benefits of the fair Trader, the Forfeitures and Penalties incurr'd by the fraudulent Dealer, and the Officer's Duty in regard to both, in the strongest View.

An Abridgment of the Revenue-Laws, alphabetically distributed under general Heads, with numeral References, in the Manner of *Lee's* and *Robins's* Abridgments, seems properest for this Purpose, being easiest to the Apprehension, and least burthensome to the Memory. In Collections of Acts at large an exact Chronological Order must

must be observ'd: But as it is not necessary in this Method, it hath the additional Advantage of placing in one View the several Explanations, Alterations, Additions, and Amendments which the Legislature have thought requisite in any Branch of Business, and indulges a Liberty of ranging the several Clauses in such Order as may best contribute to render them the most intelligible, and according to the natural Dependence they have one upon another. The Book is likewise by this Means contain'd within proper Bounds, and prevented from swelling up to an immoderate Bulk, which must also exceedingly enhance the Price, and put it out of the Reach of many Persons Abilities, who now may purchase all the useful Part of this Knowledge at a small Expence.

The great Use of the Net Duties and Repayments, which are affixed to every Denomination of Goods mentioned in the old and new Books of Rates, is so obvious, that it need not here be insisted on: I shall only say that the Undertaking is entirely new, and the first of the Kind that ever was attempted in *Ireland*. The Calculations have been carefully examined, and (excepting a few Errors of the Press, which are noted among the *Errata*) are exactly true.

The distinct View of the Duties which compose the Body of the Revenue is also entirely new. In it are described the Nature and Extent of each particular Duty, with the several Methods of computing and collecting them according to Law; the many seeming Difficulties in this Branch of Business are here explained; and the whole laid down in such a Manner as to be perfectly intelligible, in a short Time, to any Man of common Capacity, who knows any Thing of Arithmetick:

The Instructions for making Entries, for granting and obtaining Præmiums, Debentures, &c. are likewise new, and are illustrated with such Variety of Examples and Forms in all Cases, that, it may reasonably be presum'd, no Person concern'd can possibly be at Loss how to proceed in any Business of that Nature. The several Tables are either intirely new, or put into a more useful Form than they have hitherto appear'd in; and wherever any material Difference between the Letter of the Law and the Practice hath occur'd, it is carefully noted, and the Reason of it explained.

The Appendix consists of Forms of Informations, judicial Proceedings, &c. on the Act of Excise, with Tables of the Contents of Cylinders in Gallons, &c. which I have reprinted from Mr. *Edgar* and Mr. *Young*, for the Benefit of all Persons concern'd in the Excise.

It is undeniably true, that the Knowledge of the Revenue cannot be too much cultivated. An ignorant Trader must needs give the Officer a great deal of Trouble, whereas, on the contrary, the skilful Merchant carries on Business with Pleasure to himself, and Ease to the Officer. Disputes of all Kinds arise from Mistakes on one Side or the other, and it may reasonably be supposed, that were each Party acquainted with their legal Rights, they wou'd concur in Opinion, and transact their joint Affairs with a perfect Harmony.

This Ignorance among Traders is frequently attended with another pernicious Consequence, that of Running. They imagine all Duties to be high because some are so, and are often at more Expence in bringing their Goods on Shore, supposing they escape the Vigilance of the Officers, than three Times the Amount of the Charges at the Custom-House. This is a Truth too notori-
ous

ous to be insisted on, the daily Instances of it furnishing us with Evidence beyond Contradiction.

This fatal Practice so common in some Parts of this Kingdom, undoubtedly deserves the most serious Consideration, and calls loudly on every honest Man to contribute his Mite towards a Reformation. It is, indeed, true, that Arguments and Persuasion are ineffectual where the Ears are stopp'd up with Prejudice and Avarice, where private Gains are preferr'd to the Publick Weal, and Interest out-weighs both Honour and Conscience. Yet it may be hop'd that all who have fallen into that Way of Dealing are not quite so harden'd, as to become irreclaimable. To those therefore, and to such as may hereafter unadvisedly be tempted into a Method of Trade so destructive to the common Rights of Mankind, I beg leave to address a few Lines, being assured of the hearty Concurrence of all true Patriots and well-designing Men.

I shall not insist upon the Rights of the Crown, or the Power of the Legislature, in levying Taxes, but shall confine my self to a few moral Considerations, which ought to weigh with every Man who expects to thrive by Trade; and shall first lay down as an Axiom, or Self-evident Truth, that *an Equality in Trade is the only Means of making it beneficial to a Nation.* Advantages in Stock, a better Kind of Education, or a superior Activity may, indeed, occasion Inequalities in Trade, but these are the Rewards of Industry, and may be attained by every Man who will make Use of the same Means. Now nothing is more destructive of this necessary Equality than the Practice of Running: A fair Trader, who pays all his legal Dues, cannot be supposed to import his Goods so cheap as a
Man

Man who pays none; hence arises an Inequality in Trade, which no Diligence, no Application can retrieve, and hence proceed those melancholy Complaints of Losses and Disappointments which sometimes end in the Ruin of honest Men; and and frequently occasion their withdrawing themselves from Business, to the manifest Prejudice of the whole Nation. I will not deny that Runners are very active and diligent, but a Robber is equally industrious in his Way; and, indeed, seems to be a more harmless Person: His Injuries can extend to a few Persons or Families at most; but Running affects a whole Community, and scatters Mischief through all Parts of the Kingdom.

That the heaviest Taxes are imposed on such Commodities alone as tend to Luxury, or the Prejudice of our native Manufactures will appear from the following Sheets: This is a shining Instance of the Wisdom of our Legislature, and ought to be imitated by every good Subject in their Discouragement of such Importations. But these are the Goods which Runners altogether deal in; these are the very Foundations, the main Pillars that support their being. This one Circumstance ought to place them in an odious Light to every Well-wisher of his Country, especially when the miserable State of our Poor is considered, many of whom are actually perishing for Want of Employment, and must so continue while foreign Luxuries are daily imported to the manifest Neglect of our own Manufactures.

That the Penal Laws, for the better Security of the Revenue, are very numerous, that the Severities imposed by them are great, and that the Letter of the Excise Laws, which in some Measure affect all our Importations, can scarcely be executed without Inconvenience, is readily granted: But these Penalties, these Severities, these Inconveniencies;

Inconveniencies, do all owe their Rise to the notorious Frauds which have, from Time to Time, been committed. When Means are invented by Offenders to elude the Laws in being, other Methods must be used, and Penalties imposed according to the Nature of the present Practice. It is not improbable that innocent People have sometimes suffered: But if such Things have ever happened, the Blame lies still on the Persons whose Conduct made those Laws necessary, and they are not only criminal themselves, but incur the additional Guilt of being accessory to the Ruin of honest Men.

The laying on of a Tax is certainly an unpleasing Work, and, I dare say, has seldom been done without absolute Necessity; but it is the Delight, the Joy of a Runner, who knows the Advance of a Tax to be the Advance of his own iniquitous Gain. Every considerate Person must needs be of Opinion, that all Taxes imposed by the Legislature, are, and have been, levied on the Subject. It cannot be supposed that a clandestine Importer would run the Risk of such Losses and Penalties as would attend a Discovery of his Practice, in order to sell at a moderate Profit. His Advantage must out-balance his Hazards, otherwise he wou'd never repeat the Experiment; so that the Consumer pays not only the Value of the Goods, but likewise the additional Amount of whatever Taxes have been imposed by Law. A Buyer who applies to a Runner will experience this Truth; for he will not only pay as much as he wou'd to a fair Trader, but, perhaps, hear the Heaviness of the Taxes alledged as a Reason for the Amount of the Price. There are many other obvious Considerations to convince us that a Runner cannot sell cheaper than an honest Dealer; such as the large Freight
he

he pays, the numerous Assistants requisite to guard his Goods from the Shore to his Ware-house or other Place of Concealment, each of which must be amply rewarded for Fear of a Discovery, and the Necessity he is under of keeping up his Price to prevent Suspicions. Hence it may appear, that the fraudulent Dealer is not only the first to raise an Outcry against the Weight of Taxes, but at the same Time extorts them with the heaviest Hand. Since therefore the Buyer must be taxed, is it not more advantageous to pay his Money towards the Support of a lawful Government, who are obliged in return to protect his Life, Possessions, and Liberty, than into the Pocket of a fraudulent Dealer, in order to be divided between him and his Assistants, who are generally no better than sturdy Rogues, idle Vagabonds, and the basest of Mankind. This is a notorious Truth, and fully demonstrated by a late Instance, where several of the Persons usually employed between the Boat and the House, have been executed for the most shocking Villanies, others transported, and most of them outlaw'd for various Crimes.

A Runner, by withdrawing his lawful Contribution, cuts off so much from the Maintenance of Trade and Liberty, and encreases the Necessities of the Government, who can no otherwise supply the Deficiencies of an old Tax than by imposing a new one : Hence arise the Clamours of a burthen'd People, Discontents at Home, and Dishonour abroad. The Effects are too melancholy to be enlarged on ; nor can any Thing but an Equality in Trade administer a Cure. Let the Runner himself consider, that he lies expos'd to the Resentment or Caprice of every Fellow he employs. Let him compare his continual Hazards and daily Fears of a Discovery, with his Expectation

ation of Gain ; and if his Avarice do not outweigh all other Considerations, the Ballance must needs incline to the honest Side. Let him on the other Hand take a serious and unprejudic'd View of the Happiness of a fair Trader ; let him consider him in the Midst of his Goods, which he can expose to Sale in the most open advantageous Manner, as being under the Protection of the Government ; let him consider his Nights undisturb'd with the Fatigues of Watching, or the Inquietudes of a troubled Conscience ; let him above all consider him as an honest useful Member of the Common-wealth, and surely he he will envy his State, and endeavour to imitate him. These few obvious Reflections, extracted from an Infinity of others, may suffice to convince any Person who will give himself the Trouble to read or consider them with Attention ; and if I have the good Fortune either to prevent or reclaim one Delinquent, the Endeavour of my whole Life will be amply rewarded. I shall dismiss this Subject with an Observation particularly applicable to the present State of this Kingdom. That the Hazards of Runners are so great as to admit of little or no Trust from their Correspondents. That the Goods they deal in are chiefly imported from the *Isle of Man*, which not being in a Condition to consume any proportionate Quantity of our native Commodities must needs occasion a continual Drain of our Specie, as it is evident they cannot be paid for in any other Manner. The Want of Specie is so general and just a Complaint, that no Attempts shou'd be omitted to retain it in a Country, where the Wants of the Poor and the Support of our Manufactures so pressingly require it.

I cannot

I cannot conclude without returning my unfeigned Thanks to my Subscribers in general; But in particular to the GENTLEMEN of the *DUBLIN-SOCIETY*, who were pleas'd to subscribe for One Hundred Copies. This, amongst an Infinity of others, is a pregnant Instance of their hearty Regards to the Publick Welfare, wherein the bare Attempt of doing Good has met with their Approbation and Encouragement. I can only imitate them in the Sincerity of my Wishes, that this, and every other Undertaking for the Advantage of Trade, may prove as extensive in their Use as my Desires to be serviceable.

A N

ABRIDGMENT

OF ALL THE

ENGLISH and *IRISH*

STATUTES

Now in Force, or Use, relating to the
REVENUE of *IRELAND*, continued to
the End of the last Session Here and in
Great-Britain, in the 9th Year of his
present Majesty King *George II.*

Alphabetically digested under proper Heads,
with Reference to the ACTS at large.



D U B L I N:

Printed in the Year MDCCXXXVII.

ABBREVIATIONS.

A. C. Act of Customs.

A. E. Act of Excise.

A. N. Act of Navigation.

Per tot. Per totum.

B. *British*, or the Mark for an *English* Act of Parliament.—Where no Mark is affixed, the Acts are *Irish*.

ADVERTISEMENT.

*For the better understanding the Method
and Use of the following Abridg-
ment.*

N O T E.

I. **T**H A T the several Laws relating to the Revenue of *Ireland* are Alphabetically distributed under general Heads, distinguished by *Roman* Capitals.

II. That the several Paragraphs are numbred, and the References as full as possible, that all Laws relating to any particular Case may be the easier discovered, Thus *Bills at View*, with Reference to *Entries*, 7. Where the Law relating thereto is set down. *Brewers*, with Reference to *Ale-House Keepers*, 5. *Distress*, 3. *Fairs*, 1. *Gaugers*, 1. 2. Where some farther particulars relating to *Brewers* may be found.

III. That the References to the Acts at large are printed in an *Italick* Character at the End of each Paragraph.

B

IV. That

Advertisement, &c.

IV. That for better distinguishing between the *Custom* and *Excise* Laws, The Act of *Tonnage* and *Poundage*, 14. & 15. *Car.* 2. *Cap.* 9. commonly called the Act of *Customs*, is mark'd *A. C.* The Act of *Excise* 14. & 15. *Car.* 2. *Cap.* 8. is mark'd *A. E.* Also the *English* Act for encouraging and increasing *Shipping* and *Navigation*, 12. *Car.* 2. *Cap.* 18. is mark'd *A. N.*

V. That where two or more subsequent Articles are taken from the same Act, they are all but the first mark'd with an *Ibid*, and the *Section* is particularly noted, if not the same with the preceding Article.

VI. That where any Act of Parliament has been altered by some subsequent Act, such Alteration is carefully remarked, either by a Note at the Bottom of the Page, or by Reference to some other Article by which it is altered. Where any Revenue Law sought for is not to be found in this Abridgment, such Law has been either totally repealed or altered so as to be of no force or use.

A N

ABRIDGMENT

Of the several

English and Irish STATUTES,
now in Force, relating to the RE-
VENUE of *IRELAND*;

Alphabetically digested under proper Heads,
with Reference to the ACTS at large.

A

A B A T E M E N T.

1. **A** BATEMENT—*Custom*—Goods damaged Abatement in Custom how to be made for damaged Goods.
by salt Water, or otherwise, shall be viewed by two indifferent Merchants experienced in the Value of such Goods, (to be chosen by the Commissioners in the Port of *Dublin*, and the principal Officers of the Custom-house in all other Ports, or any two of them whereof the Collector always to be one) who shall certify and declare on Oath, first administered by the said Commissioners or Officers, what Damage such Goods have received, and are lessened in their true Value: According to which Damage, in relation to the Rates set on them in the Book of Rates, a proportional Abatement is to be made unto the Merchant or Owner out of the Custom.
A. C. Rule 11.
2. —*Excise*—The Commissioners of Excise, their Sub-Commissioners, and Collectors of Ports respectively are to appoint sworn Officers for the viewing of all perishable Commodities, and upon Report made by them, shall give such Allow- How to be made in Excise and additional Duties.
ance

ALE-HOUSE-KEEPERS.

ance upon landing, and before housing the Goods, as they in their Judgment shall think fit, not exceeding the Allowance given for the same Cause in Custom, according to which they are at all Times to govern themselves. *A. E.* § 31.

Vid. Tobacco 3. *Wines* 10, 11, 12, 13.

ABETTORS } *Vid. Boatmen*, 2, 3. *Brewers*, 3. *Harbourers*,
ACCESSARIES } 1. *Informers*, 2. *Isle of Man*, 2. *Mariners*, 2,
3. *Plantations*, 16. *Rescue*, 2. *Wooll*, 12, 28.

1 ALE, *vid. Beer*.

Ale-house-keepers to be licensed.

ALE-HOUSE-KEEPERS — shall not sell any Ale or Beer without Licence, on Forfeiture of 5 *l.* for every such Offence.

14 & 15 *Car. II. cap.* 18. § 1.

To have Signs.

2 — Shall have some Sign, Bush, or Stake at their Door, to give Notice to Strangers or Travellers where they may receive Entertainment for their reasonable Money. *Ibid.* § 5.

To brew their own Drink wholly, or take it wholly from a common Brewer.

3 — *Vintners, Victuallers, Inn-keepers, Ale-house-keepers*, or other Persons selling Beer or Ale by Retail, shall either wholly brew the same, or take it wholly from some common Brewer. Such as brew part themselves, and take other part from a common Brewer, shall pay Excise for the whole as if brewed by themselves, or shall forfeit the Beer and Ale so taken from a common Brewer, or the Value shall be levied by distress. *A. E.* § 42.

To give Bond for their due Entry and Payment of Excise.

4 — *Vintners, &c.* Brewing or distilling their own Beer, Ale, Aquavitæ, or strong Waters, shall (before they be permitted to brew or distil) enter into Bond with sufficient Sureties, in such Sum as the Commissioners or Sub Commissioners of Excise shall judge reasonable, for the due entering and paying (Weekly if they live not above three Miles from the Excise Office, or else every fourteen Days in Case they live farther of) the Excise of all their Liquors. Such Persons brewing or distilling without giving Bond as aforesaid, shall on due Proof before the Commissioners, &c. respectively, forfeit 20 *s.* for every such Offence, and for a second Offence shall forfeit 40 *s.* to be levied by Distress, and for the third Offence shall not only forfeit three Pounds to be levied by Distress, but may be committed to the Common Goal, 'till Bond with good Security be given in the penal Sum of 20 *l. Sterl.* that such Person shall not any more, or at any Time afterwards brew, make, distil and vend by Retail or otherwise, any Beer, Ale, Aquavitæ, or strong Waters. *Ibid.* § 36.

Penalty for Brewing or Distilling without giving Bond.

Refusing entrance, &c. to Gaugers, concealing Liquors, or making use of private Tuns, &c.

5 — *Vintners, &c.* refusing or denying any Gauger to enter into their Houses, or any place belonging to them, and to gauge or take Account of their Vessels, or their Beer, Ale, Aquavitæ, or strong Waters: Or granting admittance, shall conceal any Part of their Liquors, or shall make use of any private Tun or other Vessel for brewing or distilling, without acquaint-

ALE-HOUSE-KEEPERS. ALIENS.

acquainting the Gauger therewith; shall for every private The Pe-
Vessel so made use of forfeit 5 *l.* and for denying Entrance and nalty.

Liberty of Gauge, or concealing any Liquor, shall be pre-
sently forbidden by such Gauger to deliver or retail any
more Beer, Ale, Aquavitæ, or strong Waters; which if
nevertheless done, shall, besides double the Value of all such
Liquor delivered or retailed, forfeit more five Pounds to be Penalty on
levied by distress — Common Brewers or Distillers offend- common
ing herein, forfeit for every Concealment or private Tun, Brewers or
£*s.* 20 Pounds, and for denying Entrance and Liberty of Distillers.
Gauge, 50 Pounds over and above double the Value of the
Liquor delivered or sold after being forbidden by the Officer.
Ibid. § 38.

6—If any such *Vintner*, &c. shall think fit to compound for Compound-
the Excise of all the Liquors which they shall Brew, Distil, or ers.
Retail in their Houses, the Commissioners or Sub-Commission-
ers respectively have power to agree for any Time not ex-
ceeding 12 Months, at such Rates (not being less than the
Excise of such *Vintner*, &c. amounted to at any Time for
12 Months before-going) to be paid Monthly, as the said To pay
Commissioners, &c. shall judge reasonable in regard to the Monthly.
Quantity of Liquors likely to be made or sold by such *Vin-*
ner, &c. in their own Houses respectively and not elsewhere.
And upon Composition made, such Compounder shall enter
into Bond with able Sureties, to perform and pay according To give
to such Composition, and shall then be discharged from mak- Bond.
ing Entries, or having Gauge taken of their Liquors, and
from all Penalties, &c. in relation thereto, during the Term
of their Composition. *Ibid.* § 39.

7—Such Compounders shall not vend or dispose of any of their Selling by
Beer or Ale to any other House-keeper, Victualler or other the Barrel,
Person by the Barrel, half Barrel, Kilderkin, Firkin or Gallon, &c.
for their private Consumption, or otherwise to be by them
retailed, on pain that the Buyer or Receiver shall pay double
the Excise of all such Beer or Ale, and in default of such The Penal-
Payment, both the Seller and the Buyer shall forfeit forty ty.
Shillings a Piece to be levied by Distress. *Ibid.* § 41.

Vid. Brewers, 3; 4, 7. Fairs, 1. Gaugers, 1. Licences,
1, to 14.

1. ALIENS or Merchants Strangers, shall bestow the Money they Aliens not
receive for the Merchandizes they Import, on other Merchan- to export
dizes of this Realm on forfeiture thereof, their reasonable Costs Money.
excepted. 4. *Hen. IV. cap. 15. B.*
- 2—The Kings Customers and Comptrollers shall take sufficient Customers,
Security for all Merchandizes imported by Aliens, that the &c. to take
Money taken for them shall be employed on the Commodi- Security.
ties of the Realm. 5. *Hen. IV. cap. 9. B.*

ALIENS. APPEALS.

- 3—Every Merchant Stranger shall duly imploy all the Money by him received, on the Merchandizes or other Commodities of this Realm, or else without Fraud put the same in due payment within this Realm, to be proved by such Alien before his Departure by writing from the Merchant, &c. to whom paid, or such other Proof as shall be thought reasonable to the Customer, Comptroller or head Officer of the Place where so imployed; on forfeiture of all his Goods found within this Realm half to the King, and half to the Prosecutor, and to have Imprisonment of a Year, saving to every such Merchant his reasonable Costs. This Law to be perpetual, and Customers and Comptrollers to take sufficient Security of Merchants Strangers, to imploy or pay their Money as aforesaid. 17. E. 4. cap. 1. B. & 3. Hen. VII. cap. 8. B.
- Penalty.
- 4—*Frenchmen, Spaniards, Britons, Portugals* and other sundry Nations shall pay for every Pound of Silver that they carry out of *Ireland*, 40 Pence of Custom to the King's Customer for the King's use. Any Man concealing said Custom, shall pay for every Penny 20 Shillings to said Customer for the King's use. 35. Hen. VI. cap. 1.
- Aliens Duty on Silver exported.
- 5—Aliens shall pay two Shillings for the Value of every twenty Shillings of native Commodities of *Ireland* exported, according to the Value set thereon in the Book of Rates. A. C. §. 3.
- Aliens Custom outwards.
- 6—The Government and Privy Council may, if they think fit, appoint one Port in each Province of *Ireland*, to which all Merchants Strangers sending their Goods may, on Payment of a reasonable Composition, in lieu of all Customs, &c. due by this Act, land and lay up the same in Warehouses provided for that Purpose by the Customer, Collector and Searcher of those Ports, under whose joint Custody they shall be kept 'till Shipp'd out again, without any Payment more than a reasonable Rate for Warehouse room. But if such Goods be disposed of in the Kingdom, such Merchants shall before receiving the Goods, pay the Collector as much as with the Composition Money will compleat the whole Subsidies, together with Interest at 10 per Cent for the Time of Forbearance. *Ibid.* Rule 13.
- Four Free-ports to be appointed.
- N. B. *The Excise Laws make no Difference between Natives and Aliens, so that the Duties of Excise are in both Cases the same.*
- Vid. Denizens, 1. Fish, 1. Goods, 13. 27. Oils, 2. Ships, 2. 3, 4. Wine, 1. Wool, 5.*
- ALLOWANCE, *Vid. Abatement, 1. 2. Brewers, 5, Goods, 14. Wines 8. 11.*
- 1 APPEALS—Any Merchant, Trader, Dealer, or other Person in Case of any Controversy or Difficulty between him and the Commissioners, Sub-Commissioners, Collectors, or other
- Appeals may be made from the Judgment of the Commissioners.

A P P E A L S.

other Officers, or who shall judge himself injured by any of their Proceedings, may make his Appeal to the Lord Lieutenant, or other chief Governor and Privy Council, or such as are appointed by Commission under the Great Seal, who shall take the Oath following before the Lord Chief Baron, viz.

Commissioners for Appeals how to be appointed.

“ **Y**OU shall be True and Faithful in the Place of Commissioner for Appeals; You shall in all things execute the same Impartially, without any Respect, Favour, Reward, or Affection to any Person whatsoever. Their Oath.

So help you G O D,

A. E. § 65. & 66.

- 2—Such Appeals to be made within two Calender Months after Judgment of the Commissioners, &c. or else shall not be received. 12. *Geo. I. cap. 1. §. 7.* Time limited for appealing.
- 3—Commissioners for Appeals or the major Part of them are impowered to receive Appeals made from said Commissioners, &c. to send for Parties and Witnesses, and all Papers belonging to any Case brought before them, and to examine on Oath, and hear and determine all such Appeals, and to confirm or reverse all Judgments given by said Commissioners, &c. against any Person, and by Warrant under their or the major Part of their Hands to discharge any Person committed to Prison by said Commissioners, &c. and to mitigate all Fines, Penalties and forfeitures imposed by them, according to Equity and good Conscience, *A. E. §. 66.* The Power of the Commissioners for Appeals.
- 4—In mitigating such Fines, &c. Care to be had, that the Informer or Prosecutor be duly encouraged, according to the Nature and Quality of the Fraud used and discovered. *Ibid. §. 67.* Informers to be encouraged.
- 5—No Judgment or Sentence shall be reversed for any Informality, Imperfection, or Defect in Form, either in the Informations, Proceedings or Judgment brought before, or given by the Commissioners or Sub-Commissioners respectively. 1. *Geo. II. cap. 6. § 2.* No Judgment to be reversed for any Defect in Form.

Vid. Distress, 1. Goods, 22.

APPRAISEMENTS, *vid. Distress, 3. Seizures, 5.*

AQUA VITÆ, *vid. Ale-House Keepers, 4. 5. 6. Goods, 3. Strong Waters, 1. 2. Wines, 1.*

ARMS and AMMUNITION imported, to pay no Excise *A. E. § 7.*

ASSIZES, *vid. Fairs, 1.*

ATTENDANCE, *vid. Excise Office, 1. Officers, 11. 12. Land-Carriages, 4.*

AUDITOR GENERAL, *vid. Collectors of Ports, 1.*

B.

BALLAST-MONEY.

Ships not to
be cleared
out, &c.
till the
Ballast Mo-
ney be paid.

Penalty on
the Ballast-
Master
neglecting.

On neglect
of the Bal-
last Office
how to
proceed.

No Coaster
above 30
Tons to be
cleared
without
a Discharge
from the
Ballast-Of-
fice.

Age for
Killing Beef.

Contents of
a Barrel of
Beef.

1 — **B**ALLAST-MONEY — Officers of the Customs in *Dublin*, shall not clear out or permit any Ship to sail out of said Port, till a Discharge be brought from the Ballast-Master testifying the Receipt of the Ballast Money, &c. in Case she took in any Ballast, which Discharge shall be granted without Reward or Delay. In Case of Refusal or Delay, the Ballast Master to forfeit 40 Shillings to the Master of the Ship for every such Refusal or Delay, to be recovered in a summary Way before the Lord Mayor by Warrant and Distress. 6. *Anna*, cap. 19. §. 11.

2 — In Case the Governors of the Ballast Office, or their Servants shall neglect or refuse to take off, or bring in Ballast at the appointed Times to any Ship within the Barr: The Master of such Ship may (after Notice of such Neglect given to the Lord Mayor) employ any other Lighter or Gabbard for doing thereof. And upon Oath thereof made before the Commissioners of the Customs, such Master shall have his Discharge and Clearings as if he had produced his Certificate from the Ballast Master. *Ibid*. §. 20.

3 — No Ship above 30 Tons, shall be permitted by the Officers at the Custom House *Dublin*, to sail Coast-ways, till the Commander brings a Discharge from the Ballast Master or his Deputy, testifying that such Ship cleared her Ballast Money, &c. 6. *Geo. I.* cap. 15.

4 — A Ballast Office to be erected in *Cork*, *Galloway*, *Sligo*, *Drogheda*, and *Belfast*, under the same Regulations as to Officers of the Revenue with that of *Dublin* in Art. 1, 2, 3. — 3. *Geo. II.* cap. 21.

BARK. *vid. Iron*, 1.

BARTER. *Vid. Excise*, 10.

BEAVER SKINS, *vid. Plantations*. 12.

1. BEEF salted, packed, or barrellled, that at the Time of killing was not of the Age of five Years, being knowingly Shipp'd or conveyed in or to any Vessel with Intent of Transportation, shall be forfeited or the Value, one Moiety to her Majesty, her Heirs, &c. and the other to him or them that will sue for the same in any Court of Record in *Dublin*, by Action of Debt, &c. 2. *Anna* cap. 15. §. 8.

2 — Every Barrel of Beef salted and packed up for Transportation, shall contain two Hundred Weight of neat Beef, at least at 112 Pounds to the Hundred. Every such Barrel which shall not

B E E R.

BILLS of STORE.

not contain 200 Weight of neat Beef as aforelaid, in whose Hands soever found, shall be forfeited and recovered as aforelaid. *Ibid.* §. 9.

1. BEER or ALE — of above 6 Shillings the Barrel brewed with- Excise on
in this Realm by the common Brewer or in his Vessels, or by Ale how to
any other Person or Persons who shall tap, or sell out Beer or be charged.
Ale publickly or privately, for every 32 Gallons thereof to
be paid by said Brewer or such other Person respectively, two
Shillings and six Pence, and so proportionably for a greater or
lesser Quantity. *A. E.* §. 1.
- 2 — Ditto an additional Duty of two Shillings to be paid in like Additional
manner. 1. *Geo.* II. *cap.* 4. Duty.
- 3 — For every 32 Gallons of six Shilling Beer or Ale, or under Excise on
that Price to be paid as before, 6 *d.* *A. E.* §. 1. small Beer.
- 4 — Ditto an additional Duty of 4 *d.* to be paid in like manner. Additional
1. *Geo.* II. *cap.* 4. Duty.
- 5 — May be Shipp'd off as Merchandize within any of the usual Draw back
and allowed Ports, and at the common Keys, and within the on Beer or
usual Hours of Excise into Foreign Parts in presence of the Ale export-
Gauger or other sworn Officer, who shall attend for that ed.
Purpose on Notice given at the Excise Office, and shall certify
the Quantity Shipp'd off to the Commissioners or Officers of
Excise where the Entry thereof shall be made, who are hereby
required to make Allowance or repay the Excise of the Beer
or Ale so exported, to the Person or Persons exporting the
same, within one Month after such Exportation. 6. *Annae*,
cap. 1. §. 4.
- 6 — Any Merchant, Master of any Ship, or other Person that Relanding
shall cause or suffer any such Liquors to be fraudulently landed or unshipp-
or unshipped, or put into any other Vessel within this King- ing such
dom shall forfeit the same, and 50 Pounds *sterl.* for every Liquors.
Cask so unshipped or landed, to be recovered in any Court of The Penal-
Record in *Ireland*, one Moiety to the Crown, the other to the ty.
Informers. *Ibid.* §. 5.
- 7 — Her Majesty's Commissioners and Officers of the Customs, Excise to
are to charge every Master in his Victualing Bill, with so be charged
much Beer or Ale and no more, as such Number of Men use for Beer or
to spend in such Voyages; the Excise whereof to be recovered Ale allowed
according to the Laws and Rules already established. *Ibid.* §. in Victual-
Ibid ing Bills.

Vid. Ale-House Keepers, per Tot. Brewers per Tot. Fairs, 1.

Licences, 1. to 14.

1. BILLS of STORE — All Goods to be allowed for Store, Victualling
Portage, or Provision inwards or outwards, shall be valued ac- Bills, how
cording to the Book of Rates, although the same neither doth, to be made
nor shall pay any Custom, and shall be entred in Books di- out.
stinctly and apart by themselves. *A. C. Rule* 22.

Vid. Beer or Ale, 7.

BILLS

BOATS.

BOATMEN.

Boats, &c. **BILLS** at View. *vid. Entries*, 7.

not exceeding 25 Tons **BOARDS**, *vid. Goods*, 3. *Wines*, 1.

out of which Goods are landed before Entry are forfeited.

1. **BOATS**—And Vessels not exceeding the Burthen of 25 Tons, (not being in Leak or Wrack) out of which any Exciseable Goods shall be unshipp'd or landed before Invoice of such Boats or Vessels and Entry of the Goods, or at unlawful Hours, or without the Knowledge or Consent of the proper Officers who shou'd have attended the landing of such Goods, shall be forfeited, together with their Tackle and Furniture, to be recovered according to the Act of Excise with like Remedy of Appeal. 9. *Geo. II. cap. 6. §. ult.*

Under 20 Tons from the *Isle of Man* with Tobacco, &c. forfeited and the Goods

2 — Any Boat, Ship, or Vessel under 20 Tons from the *Isle of Man*, in which shall be found any Tobacco, Spirits, Strong-Waters, or Goods of the Growth or Manufacture of *Asia, Africa* or *America*, except for the private Use of the Master, Seamen and Passengers, not exceeding two Pounds of Tobacco, and one Gallon of Spirits for each Man, shall with all her Tackle, Furniture and Apparel, be forfeited or the Value, together with the Goods, and may be seized by any Officer of the Revenue; and in case such Vessel or Goods cannot be seized, the Master or other Person having Charge of the Vessel shall forfeit the Value, one Moiety to the Crown, the other to the Informer. 12. *Geo. I. cap. 2. §. 2.*

Vid. Boatmen, 1. *Greenwich Hospital*, 1. *Isle of Man*, 1. 2. *Lighters*, 1. *Packet Boats*, 1. *Masters*, 5. 11. *Wooll*, 1, 4, 14, 31, 32.

Goods landed or attempted to be landed out of any Gabbard, &c. without a Note from the Officer or at unlawful Times, &c. forfeited and the Gabbard, &c.

1. **BOATMEN**—None having Charge of any Gabbard, Lighter, Boat, Wherry or other Vessel, usually bringing and carrying Goods from on Board any Vessel to the Shore, or from the Shore to any Vessel, being in any Road, Harbour or Port of this Realm, shall receive into his Gabbard, &c. any Exciseable Commodities, to carry the same on Board any other Ship or Vessel, at any unlawful Times or Places, nor shall take in any Goods from on Board any Ship (not being in Leak or Wrack) to carry the same on Shore at unlawful Hours or Places, nor before he receive a Note from the Officer (if any be) on Board such Ship, which Note said Officer shall make and deliver accordingly, specifying the Name of the Person having Charge of the Gabbard, &c. with the Marks and Numbers of the outward Bulk, as also the Key where such Goods are to be landed, nor shall afterwards land or attempt to land the same at unlawful Times or Places, or without delivering to the Waiter on Shore the Note receiv'd from the Officer on Board, on forfeiture of 10 *l.* to be levied by Distress, or in Default thereof, to suffer Imprisonment, &c. and such Gabbard, Lighter, Boat, &c. together with the Goods so landed

BOATMEN.

BOOKS.

BRANDY.

landed or attempted to be landed and their Value to be forfeited. *A. E. §. 13.*

2—Every Mariner or other Person assisting in the Managing or sailing of such Gabbard, &c. so forfeited, shall pay 5 *l.* each to be levied as aforesaid, such only excepted, as shall within 30 Days after such Offence discover the same to some * or more Commissioners of Excise, their Sub-Commissioners, Collectors or Officers of the Port or Place where done. *Ibid. §. Ibid.*

3—Any Porter, Carman, Waterman or other Person aiding, or assisting to oppose any Officer in the seizing or carrying away of any Goods, or if any Person usually employed as a Porter, Carman, or Water-Man shall refuse to carry any seized Goods to the next Excise Office (if thereunto required by such Officer, and reasonable Satisfaction tender'd) shall for every such Offence forfeit 10 *l.* to be levied by Distress, &c. *Ibid. §. 56.*

BONDS, *Vid. Ale House Keepers, 4. 6. Brewers, 2. Corn, 2. Exchequer, 2. 3. Excise, 8. 9. Goods, 30. 31. Licences, 6, 8, 22, 24. Masters, 4. Plantations, 7, 11. Popish, 3. Ships, 15. 16. Wooll, 21. 22.*

BOOKS. Every Searcher or Surveyor shall enter into a Book to be kept by him for that purpose, the Day of the going out and coming in of every Ship by Way of Merchandize, or by Certificate from another Port, with the Name of the Ship and Master, and Date of every Man's Cocquet, &c. *A. C. Rule, 32.*

2—One Shipper's Book outward, and another inward shall be kept in every Custom-House, wherein the Name of every Ship or Vessel going out, or coming in by Way of Merchandize, or Coastways by Certificate, with the Name of the Master, the Burthen, and to or from what Place freighted, shall be entred openly in the Custom House, before he takes in or discharge any Goods whatsoever. *Ibid. Rule, 16.*

Vid. Bills of Store, 1. Cards, 11. Entries, 2, 3. 8. 12.

Licences, 11. 23. Officers, 19. 21. Quitt Rent, 5.

BOWSPRIGHTS, *vid. Plantations; 12.*

1 BRANDY, Single, or double, imported in any Cask or Vessel which shall not contain 50 Gallons at the least, shall be forfeited, or the Value. 2. *Geo. I. cap. 18. §. 2.*

2—Such Seizures to be prosecuted according to the Act of Excise with like Remedy of Appeal. 6. *Geo. I. cap. 8. §. 1.*

3—Small Quantities necessary for the use of the Ship's Company, not exceeding one Gallon for each Seaman, not to be deem'd a Breach of this Act. 2. *Geo. I. cap. 18. §. 3.*

Vid. Boats, 2. Goods, 3. Land-Carriages, 1. Spirits, per Tot. Wines, 1.

1 BREWERS

* N. B. No Number is named in the Act of Parliament.

B R E W E R S.

- Common
Brewers and
Distillers to
enter and
pay their
Excise
Weekly.

The Pe-
nalty.
1. BREWERS—All common Brewers and Distillers shall on *Monday* in each Week make true Entry at the Excise Office under which they live, under their own, or the Hand of such other Person, for whom they shall be responsible, of the Quality and Quantity of all Liquors Brewed or Distilled by them the Week foregoing, and at the same Time pay and clear their Excise, on Forfeiture of 20 *l.* for the First, 40 *l.* for the Second, and 60 *l.* for the third Week, they shall neglect or refuse such Entry and Payment, and farther shall forfeit double the Value of all Liquors by them Brewed or Distilled in such Weeks, to be levied by Distress, &c. *A. E.* § 33.
- Neglecting
for more
than three
Weeks.
The Pe-
nalty.
- 2—Neglecting or refusing such Entry and Payment for more than three several Weeks, shall for ever after be incapable of exercising the Trade of a Common Brewer or Distiller, until he pays 100 Pounds, and gives Bond to his Majesty with sufficient Sureties, for his due entering and paying Weekly for the future. *Ibid.* § 34.
- Brewers
Declara-
tions.
- 3—Every common or retailing Brewer making any Guile, shall declare to the Gauger how much Strong and how much Small he intends to make of it, before any part thereof is cleansed or removed out of his Tuns. Any such Brewer refusing by himself or his Servant so to declare, shall be charged and pay Duty for all such Guile as Strong, and also forfeit 20 *s.* for each Barrel of Beer or Ale contained therein. And if after Declaration or Gauge, any increase shall be made over and above the Quantity so gauged or declared, such Brewer shall forfeit 5 *l.* for every Barrel so increased, and the Servant or Servants assisting therein, shall forfeit 20 *s.* for every such Barrel, or suffer three Months Imprisonment. And if such Increase was made from a Mixture with any former Guile, the same Penalties are incurred, unless made in Presence of the Gauger. 4 *Geo. I. cap. 2.* § 7.
- Penalty for
any Increase,
after Decla-
ration or
Gauge.
- Mixing
their Li-
quors.
The Pe-
nalty.
- 4—Any common or retailing Brewer who shall, after Gauge taken, start or mix any Small Beer, or Wort, with, or amongst any Strong Beer or Ale, at Home or Abroad, shall forfeit for every such Offence, 5 *l.* *Ibid.* § 8.
- 5—All common Brewers in paying and clearing their Excise shall be allowed 64 in every 704 Gallons of Beer, and 32 in every 672 Gallons of Ale and so proportionably, to be deducted from their Payments, on Account of Waste, Leakage, &c. *A. E.* § 35.
- Allowance.
- Hours for
rying out
Drink.
- 6—No common Brewer shall deliver out any Beer or Ale either in Cask or by the Gallon, in any City, Town-Corporate, or Market-Town, before Notice given to an Officer of Excise, but as follows, *viz.* from the 25th of *March* to the 29th of *September* Yearly, between the Hours of 3 in the Morning, and 9 in the Evening; and from the 29th of *September* to the

BREWERS. BULLION. BUTTER-CASKS.

the 25th of *March* Yearly, between 5 in the Morning, and 8 in the Evening, on forfeiture of 20 s. for every Barrel of Beer or Ale so carried out, contrary to the true meaning hereof. 6 *Geo. I. cap. 8. § 6.*

7—All Vessels, Stills, Worms, Still-Heads, or other Utenfils for Brewing or Distilling, used in any Brew-House or Still-House respectively in whose Hands soever found, or under what Conveyance, or Title soever claimed, shall be liable to all Debts and Arrears of Excise, and to all Penalties owing or incurr'd by any Brewer or Distiller in whose Brew-house, or Distilling-house, the same were made use of, and may be distrained in the same Manner as if such Brewer or Distiller was the real Proprietor at the Time of Distraining. 1 *Geo. II. cap. 6. § 5.*

Brewers and Distillers Vessels, &c. liable to the Excise and Penalties.

8—No common Brewer of Beer or Ale, shall without giving Notice thereof in Writing to the Officer or Surveyor of Excise of the District or Division wherein he resides, alter, or suffer the Situation, Position or dipping Place of any Back or Cooler made use of by him to be altered, after the same has been fixed by the proper Officer, under Penalty of 5 l. to be recovered as prescribed in the Act of Excise, with like Remedy of Appeal. 7 *Geo. II. cap. 3. § 6.*

Penalty on Brewers altering the Position or dipping Place of any Back or Cooler.

Vid. *Ale-house-keepers*, 3, 5. *Distress*, 3. *Gaugers*, 1, 2.

1 BULLION—imported, is free of all Duties. Vid. *Book of Rates*, verbo. *Plates*.

2—Any Person exporting broken Silver, Bullion, and Wedges of Silver, shall pay for every Ounce thereof 12 d. to be received by the Customer for the Time being. Except Lords and Messengers to *England* about the Business of the Land, who may take Plate with them, according to their Beings and Estates. 35 *Hen. VI. cap. 10. § 1.*

Duty on Bullion Exported.

Vid. *Aliens*, 5. *Goods*, 6.

1 BUTTER and TALLOW-CASKS.—The Tare is to be fairly burnt with a branding Iron on the Side and Bottom of all Butter-Casks. 2 *Geo. I. cap. 16. § 2.*

Tare to be branded on Butter Casks.

2—The exact Tare is to be set with a branding Iron on the Side and Bottom of every Tallow-Cask, and also upon the Side shall be branded the first Letter of the Chandler or Master's Christian Name, and his Surname at length, with a Mark for the City, Town, Village, and Parish wherein he lives. *Ibid. § 10.*

The like on Tallow Casks with the Chandler's Name, &c.

3—No Landwaiter or other Officer for discharging Goods outwards, shall suffer any Cask of Butter or Tallow to be shipp'd for Exportation unless the Tare be branded thereon pursuant to this Act. Any such Officer offending therein, and thereof lawfully convicted on Indictment in the Court of

Penalty on Officers discharging Casks not branded.

King's

CALLICOES.

CARDS, DICE, &c.

King's Bench, or at the Assizes for the County, &c. where the Offence was committed, shall be incapable of serving in any Employment in the Revenue for three Years after such Conviction. *Ibid.* § 15.

C.

East India
Goods how
to be Im-
ported.

1—**CALLICOES** — No wrought Silks, Bengalls, Stuffs mix'd with Silk and Herba, Muslins or other Callicoes of the Manufacture of *Persia*, *China*, or *East-India*, shall be Imported into *Ireland*, from any Place whatsoever, other than *Great-Britain*, under forfeiture of the same, together with the Ship, &c. in which Imported, 5 *Geo. I. cap. 11.* § 12. *B.*

Drawback.

2—No Drawback or Debenture shall be granted on Account of Exporting any Callicoe, Holland, Foreign Sail-Cloath or Linen whatsoever out of this Kingdom, 6 *Geo. I. cap. 7.* § 6.

Vid. East-India Goods, 1, 2. Linen - Duties, 2, 3, 6, 8.

CANVAS, *vid. Sail-Cloath.*

Duty on
Cards and
Dice granted
for 21 Years
from 25th
March,
1730.

1 **CARDS, DICE and MAKERS, &c.** — All playing Cards and Dice which during the Term of 21 Years (commencing the 25th of March, 1730) shall be made fit for Sale or Use in this Kingdom, or Imported into the same, shall pay the Duties following, *viz.* For every Pack of playing Cards made in this Kingdom 6 *d.* and for every Pack Imported 12 *d.* and for every pair of Dice 5 *s.* to be paid by the Makers or Importers thereof. 3 *Geo. II. cap. 3.* § 16.

Imported
how to pay.

2—The said Duties on Cards and Dice Imported, to be levied according to any Laws of Excise now in force, with like Remedy of Appeal. *Ibid.* § 17.

To be made
only in Dub-
lin or Cork.
Makers to
give Notice
in Writing
to the Col-
lectors of
Dublin and
Cork respec-
tively, of
the Place of
making be-
fore they be-
gin, or set
up.

3—No Person during the said 21 Years to set up making, or make, or cause to be made, any Cards or Dice in this Kingdom, but in *Dublin* or *Cork*, under forfeiture of 50 *l.* for every such Offence. *Ibid.* § 18.

4—All makers of Cards or Dice, shall give Notice in Writing under their Hands, of the House or Place where they shall make, or intend to make the same, before they begin. The like Notice is to be given, or sent, as often as any Person sets up the making of Cards or Dice, to the Collector of the Port of *Dublin*, by all who intend to make in *Dublin*, and to the Collector of *Cork*, by all who intend to make in *Cork*. Any Person setting up, or making before such Notice

CARDS, DICE, &c.

Notice given, shall forfeit 50*l.* for every such Offence, and every Person making Cards or Dice in any House or Place not notified, shall for every such Offence, forfeit 50*l.* Penalty, as also the Cards and Dice, with all Materials for making them found in such House, or made and manufactured there before Notice given. *Ibid.* § 19.

5—No Materials for making Cards or Dice shall be moved from the Place where begun to be wrought till finished, or Duty paid for the Cards and Dice therewith intended to be made. Every Person offending herein, to forfeit double the Duties of the Cards and Dice, which might be made with such Materials. *Ibid.* § *ibid.*

6—All Persons are to permit the Officers for collecting said Duties, in the Day-Time, to enter any House or Place where Cards or Dice shall be making or made, and take Account thereof, on penalty of 50*l.* for every refusal. *Ibid.* § *ibid.*

7—No Maker chargeable with the said Duty, shall remove or suffer to be removed any Cards or Dice from the Place of making, till such Mark on the Dice, and such Seal, Mark, or Stamp on the Paper and Thread inclosing every Pack of Cards, and such Mark on one of the Cards of each Pack, on the painted Side be put as any three or more Commissioners of the Revenue for the Time being shall think fit to devise and appoint in Writing under their Hands to denote the charging of the said Duties, on forfeiture of all such Cards and Dice and treble their Value (*vid. infra*, Art. 18.) *Ibid.* § *ibid.*

8—Makers of Cards and Dice, shall once in 14 Days make true Entry on Oath, with the Collectors of *Dublin* and *Cork* respectively, or in their Absence before the Customer, Comptroller, or Surveyor of the said respective Ports (which Oath they are hereby respectively impowered to administer) of the Cards and Dice by them made within the said Time, and shall once in 28 Days pay the Duties thereof, to the said respective Collectors, on forfeiture of 20*l.* for every default in making Entry, and double the Duty for non payment thereof. *Ibid.* § 20.

9—Makers of Cards and Dice endeavouring to defraud by Concealment or undue Entry, shall forfeit 20*l.* for every such Offence. *Ibid.* § 21.

10—Commissioners of the Revenue to appoint a Person in *Dublin* and *Cork*, to keep such Mark, Stamp, or Seal, (*vid. supra* Art. 7.) and to Mark and Seal all such Cards and Dice which shall be duly Enter'd, and the Duty thereof paid to the said Collectors respectively. *Ibid.* § 22.

11—Collectors of *Dublin* and *Cork* respectively, or in their Absence their Clerks, on request of the Person who duly enters be granted.

CARDS, DICE, &c.

Stamp-Masters Duty. enters and pays Duty for any Cards and Dice, shall certify under their Hands, the Numbers of Pairs of Dice, and Packs of Cards so enter'd, and for which the Duty hath been paid, with the Name and Place of Abode of the Person entering and paying the Duty. Which Certificate being deliver'd to the Stamp Master, shall be enter'd in a Book given him for that purpose, by the said respective Collectors; and afterwards with all convenient speed, the Stamp-Master shall mark the said Cards and Dice, and enter under the said Certificate in his Book, the Number marked, with the Time when, till the full Number mentioned in the said Certificate be duly Stamped. Which Book, at the End of every Year, or oftner if required by the Commissioners, shall be returned to them to be examined. *Ibid.* § 23.

Stamp-Masters neglecting. The Penalty. Their Salaries. 12—The Stamp-Master wilfully neglecting or refusing to Stamp the Number contained in the said Certificate, to forfeit for every such default 5 *l.* *Ibid.* § 24.
13—The Stamp-Master in *Dublin* to have 20 *l.* and in *Cork* 10 *l.* *per Annum* (*vid. following Art.*) to be paid Quarterly by the respective Collectors out of the said Duties. *Ibid.* § *ibid.*

And Time of Attendance. 14—The Stamp-Masters are not obliged to Stamp, &c. but on three Days in each Week, *viz.* *Tuesday, Thursday, and Saturday*, and between the Hours of 9 in the Morning, and 12 at Noon; and between 2 and 4 in the Afternoon. And the Stamp-Master in *Dublin*, to have an additional Salary not exceeding 20 *l.* *per Annum.* *Ibid.* § *ibid.* 7 *Geo.* II. *cap.* 12. § 1.

Penalty for selling or playing with unstamp'd Cards or Dice. 15—No Cards or Dice to be sold or played with, which shall not be Sealed, Marked or Stamped as by this Act is required, on pain that every Person so selling or playing, shall forfeit 10 *s.* for every such Pack of Cards, and every one of such Dice, so sold or played with. 3 *Geo.* II. *cap.* 3. § 26.

Counterfeiting the Stamp, &c. or making use of any legal Stamp, so as to defraud the Crown of these Duties. Felony. 16—Any Person who shall counterfeit, or forge any Seal, Mark, or Stamp, denoting the payment of the said Duties, or shall counterfeit or resemble the Impression on any Cards or Dice, or Thread and Paper inclosing Cards, or shall knowingly sell any so counterfeited, or privately or fraudulently use any Seal, Stamp, or Mark, to be provided or used in pursuance of this Act, relating to the said Duties on Cards and Dice, so as thereby to defraud his Majesty, his Heirs or Successors, of any of the said Duties, every such Person so offending, and being thereof lawfully convicted, shall be adjudged a Felon, and suffer Death without Benefit of Clergy, or the Statute. *Ibid.* § 27.

Officers may enter and search Houses in the Day-Time. 17—Any Revenue Officer may in the Day-Time enter into any Place where Cards and Dice are made or sold, or suspected

CARDS, DICE, &c.

ed to be privately made, or into any publick Gaming-House, &c. and there to search, or see what Quantity shall be making, or whether those exposed to sale, or used in play, be duly Stamped. The Owner or Occuper of such House refusing Entrance, shall forfeit 10 l. for every such Refusal. *Ibid.* § 28.

18—Cards or Dice may be removed without Stamping or Payment of Duty, if Bond be first enter'd into, to the Use of his Majesty, with Sureties, in a penal Sum double the Duties, with Condition for Exporting them within a Time therein to be limited, and that they shall not be re-landed in any Part of *Ireland*. These Bonds to be left with the Collectors of *Dublin* or *Corke* respectively, where such Entry shall be made for Exportation, and a Certificate that such Bond is enter'd into, to be given by such Collector: And if the Master of the Ship in which they are to be Exported, shall make Oath before the said Collector, that to the best of his Knowledge and Belief, the same are not to be re-landed in *Ireland*, unless in Case of real Distress. *Ibid.* § 29.

Cards or Dice may be Exported without paying the Stamp-Duty, and how:

19—The Duties on Cards and Dice, all pecuniary Penalties, &c. exceeding 10 l. and all forfeitures of Cards, Dice, or Materials, are to be collected and levied according to the Act of Excise, or any other Law in force, relating to the Revenue, with like Remedy of Appeal. *Ibid.* § 30.

Duties, &c. how to be collected:

20—Pecuniary Forfeitures, not exceeding 10 l. are to be determined by any two or more Justices of the Peace of the County where incurr'd, who have Power on Complaint made within two Calender Months after the Offence committed, to summon Parties and Witnesses on either side, and to examine on Oath. And if on Appearance or Contempt of the Party accused he shall be convicted, then to issue Warrants to Constables of the said County to levy such Penalties on the Offender's Goods, and to sell them if not redeem'd in six Days, rendering to the Party the Overplus (if any.) *Ibid.* § 31.

Pecuniary forfeitures not exceeding 10 l. how to be recovered.

21—If any Party shall find himself aggrieved by the Judgment of the said Justices, he may appeal to the Justices of the Peace, at the next General Quarter Sessions for that County, who shall finally determine the same, and in Case of Conviction shall Issue Warrants for levying the Penalties as aforesaid, and also for levying of the Goods of the Appellants, such Sum not exceeding 40 s. as the said Justices shall appoint for the Costs of such Appeal, to be paid the Informer. *Ibid.* § *ibid.*

Appeals:

22—All Penalties and Forfeitures imposed by this Act, in Relation to the Duties on Cards and Dice, shall be divided,

Penalties, &c. how to be divided:

CARDS, &c. CARR-MEN. COACHES, &c.
viz. one Moiety to the King, his Heirs, &c. and the other
to the Informer. *Ibid.* § 21.

General Issue. 23 — In any Suit for what's done in pursuance of this Act, the general Issue may be pleaded, and this Act and the special Matter given in Evidence, and if the Plaintiff be non-suited, &c. the Defendant shall recover full Costs. *Ibid.* § 53.

Vid. Tillage-Duties.

Penalty on 1 CARR-MEN, CARRIERS, &c. — Every Porter, Carr-
Porters, &c. man, or other Person that shall convey any Exciseable Goods
carrying any at unseasonable Hours or from unlawful Places, or shall
Run Goods. knowingly carry or convey any Run-Goods, shall not
only forfeit 5 *l.* to be levied by Distress, but also the Coach,
Cart, or other Draught in which the same was conveyed,
with the Horses, &c. drawing in the same, or the Value.
A. E. § 15.

May be 2 — Such Porters, Carmen, &c. with every such Coach, Cart,
seized by or other Carriage, together with the Cattle drawing the
any Excise same, may be seized and secured by any Officer of Excise.
Officer. *Ibid.* § 16.

Vid. Boatmen, 3. Land Carriages, 1, 2.

1 CERTIFICATES, Every Merchant to have his particular Co-
quet and Certificate by himself, sealed and subscribed in the
open Custom-House by the Collector and Comptroller, bearing
Date the same Day he enters his Goods, *A. C. Rule* 24.

Certificate- 2 — No Bond given for Exportation of Certificate-Goods to
Goods. *Ireland*, shall be delivered up, or draw-back allowed until a
Certificate be produced under the Hands and Seals of the Col-
lector, Comptroller and Surveyor of the Customs or any two
of them of some Port in *Ireland*, where such Goods shall be
landed, testifying the landing thereof. Such Certificates to be
returned in six Months, or the Bonds may be put in Suit.
5 Geo. I. cap. 11. §. 5. B.

*Vid. Abatement, 1, 2. Cards, 11, 18. Coaches, 2, 3,
4, 8. Corn, 2. Drawbacks, 1. Entries, 1. Goods,
32, 33, 34. Hearthmoney, 5. Linen, 4, 5. Loan-
Duties, 2. Officers, 22. Plantations, 3, 4, 5, 6, 7.
Sail. Cloath, 2. Ships, 3, 4, 16. Spirits, 3. Ta-
bacco, 4, 5. Wines, 10, 11. Wooll, 16, 17, 18.*

CHIEF GOVERNORS, *vid. Wines, 15. Wooll, 25.*

CHINA WARE, *vid. Loan Duties.*

CHOCOLATE, COFFEE, and COCOA NUTS, *vid. Lin-
en Duties.*

Duty on 1 COACHES, &c. For every Coach, Berlin, Chariot, Ca-
Coaches, &c. lash, and Chaise with four Wheels, within this Kingdom not
granted 21 used for Hire, 20 *s.* and for every Chaise, Calash, and
Years. Chair, with two Wheels not used for Hire, 5 *s.* to be paid
Yearly on the 10th Day of January, during the Term of
21 Years.

COACHES, &c.

21 Years, the first Payment to be made on the 10th Day of Commence-
January, 1730. These Duties to be collected and levied by ment.
 such Persons, and in the like Manner as the Duty on Fire-
 Hearths with like Remedy of Appeal. 3. *Geo. II. cap.*

3. §. 8.

2—Every Person who shall have or keep any Coach, &c. Persons
 chargeable with this Duty, shall within one Month after hav- keeping
 ing or keeping such Coach, &c. certify by Writing under his Coaches, &c.
 or her Hand to the Collector of the District wherein resident, to give a
 a true Account of all such Coaches, &c. kept for their own true Ac-
 Use or for any other Person, with the Name of the Place and count there-
 Parish of his or her usual Abode; which Certificates shall be of in writ-
 kept by such respective Collectors and also be entred in a ting.
 Book kept for that purpose, and each Certificate to be Num-
 bred. And said Collectors shall Yearly before the 10th Day
 of *January*, give a true List of all Coaches, &c. returned
 in such Certificates, with the Persons Names and Places of
 Abode therein mentioned, to the Persons appointed as aforesaid,
 to collect said Duties, who shall sign and deliver Acquit-
 tances without Fee or Reward, and keep and return Dupli-
 cates thereof as in the Case of Hearthmoney, *Ibid.* §. 9.

3—Any Person having or keeping a Coach, &c. chargeable Penalty for
 with this Duty which shall not be certified as aforesaid, and keeping a
 the same appearing on Oath before two Justices of the County Coach, &c.
 wherein resident, shall forfeit 5 *l.* to be levied by Distress and not certified.
 Sale of the Offender's Goods, by Warrant under Hands and
 Seals of said Justices, rendering to the Party the Overplus,
 if any. *Ibid.* §. 10.

4—No Person shall be subject to said Penalty for omitting any Exception.
 Coach, &c. in such Certificate for which he or she would not
 have been farther chargeable by this Act (*vid. following Art.*)
Ibid. §. 11.

5—No Person shall be chargeable or charged with more than None to pay
 20 *s.* Shillings in any one Year for said Duty, except such more than
 Person (not being a Coachmaker) as shall have in keeping or 20 *s.* a
 possession any Coach, &c. belonging to another, which Year.
 Person shall be charged for such Coach, &c. with said Duty, Exception.
 in the same manner as the Owner or Proprietor thereof is or
 ought to be charged by Vertue of this Act. *Ibid.* §. 12.

6—Persons authorized to Collect said Duty, shall forthwith pay A separate
 the same to the Collectors of the several Districts wherein Account
 collected, who shall keep separate Accounts thereof and pay to be kept,
 the same into his Majesty's Treasury. *Ibid.* §. 13.

7—Persons collecting said Duties shall be accountable to his Ma- Collectors
 jesty for the same, and be subject to the like Penalties for accountable
 not rendring a true Account and paying as aforesaid, as as in the
 Collectors of Hearth-Money are liable to for the same. Case of
Ibid. §. 14. C 2 8—Persons Money,

COLLECTORS. COMMISSIONERS of CUSTOMS.

To be
sworn.

- 8—Persons appointed to collect said Duties, shall first be sworn to collect the same duly and faithfully, and to make and deliver a true Account of all their respective Receipts, pursuant to this Act, according to the best of their Power and Skill, which Oath shall be administered by said respective Collectors, who shall give a Certificate thereof, if required. *Ibid.* §. 15.

Vid. Tillage Duties.

COASTERS, *vid. Goods*, 7, 29, 30, 31, 32, 33, 34, 35. *Masters*, 11, 12.

Port-Col-
lectors to
send up
Weekly
Abstracts,
&c.
To pass
their Ac-
counts
Yearly on
Oath.

- 1 COLLECTORS—of *Ports*, are to send up Monthly Abstracts, and Quarterly Accounts of their Receipts to the Commissioners, who shall deliver said Accounts half Yearly unto the Auditor General of his Majesty's *Exchequer*. And every Collector shall Yearly, betwixt the Beginning of *Easter*, and latter End of *Trinity* Term, repair to *Dublin*, there to make Oath of the Truth of his or their respective Accounts, and shall before they depart, fully adjust and clear the same, or on failure to forfeit his or their Places. *A. C. Rule*, 44.

- 2—Of *Dublin* and *Corke*, *vid. Cards*, &c. 4, 6, 8, 11, 18.

Vid. Abatement, 1, 2. *Aliens*, 6. *Ballast-Money*, 2. *Commissioners of Customs*, 2, 4. *Commissioners of Excise*, 4, 6, 7, 8, 9, 10, 11, 12, 13, 14. *Corn*, 2. *Distress*, 2, 3, 4. *Drawbacks*, 1, 3. *Duplicates*, 1. *East-India Goods*, 2. *Edystone*, 1. *Entries*, 1, 2, 3, 6, 7, 8, 13. *Flax-seed*, 4. *Goods*, 9, 16, 21, 22, 24, 30, 31, 32, 33. *Greenwich-Hospital*, 3. *Hops*, 2. *Informers*, 1, 2. *Isle of Man*, 4. *Land-Carriages*, 3. *Licences*, 8, 11, 12, 13, 22, 23, 24, 25, 27. *Lighters*, 1. *Loan-Duties*, 6. *Masters*, 2, 3, 4, 11, 12. *Merchants*, 2. *Offences*, 2. *Officers*, 6, 9, 10, 11, 13, 17, 20, 21. *Plantations*, 3, 4, 11, 19. *Popish*, 1, 2, 3. *Quitt-Rents*, per *Tot.* *Sail-Cloath*, 2. *Seizures*, 10, 11. *Ships*, 3, 4, 5, 6, 7, 11, 15, 16. *Sub-Commissioners*, per *Tot.* *Tobacco*, 4. *Ware-Houses*, 2. *Wines*, 10, 11. *Wooll*, 9.

Commis-
sioners of
Customs,
their Num-
ber, how to
be appointed
and sworn.

- 1 COMMISSIONERS of CUSTOMS—Not to be more than seven, or less than five. To be appointed from Time to Time by the Lord Lieutenant, or other chief Governors and Privy Council of this Realm, and known unto them for Persons of Ability and Experience in Custom-Affairs, and shall have Commission under the Great Seal of this Realm, during Pleasure only; and shall make Oath before the Lord Chief Baron (or in his Absence before the Chancellor of the *Exchequer*, or any one of the Barons of that Court. By *Stat. 8. Geo. I. cap. 6.*) for the true and faithful Discharge of their Trust, before they enter upon the same. *A. C. Rule*, 47.

8—To

COMMISSIONERS of CUSTOMS.

- 2—To take and have Inspection of the Accounts, Actions and To inspect proceedings of Collectors and all other Port Officers, by view the Accounts, &c. ing their Books, Papers and Accounts when, and as often as of all Port they think fit. Every Collector or other Officer that shall Officers. refuse, upon Demand, to render them an Account of his or their Actions and Proceedings, or to suffer them to peruse all his or their Books, Accounts, Entries, Warrants or other Papers whatsoever, and to take Notes out of the same, as they shall judge requisite, shall lose his or their Places. *Ibid.* Rule, 45.
- 3—Said Commissioners or some of their Number, shall once To visit the every Year at the least visit the Out-ports of this Realm, to out-ports observe and take Cognizance how the Affairs of the Ports be once a Year. carried on, and how the several Officers demean themselves in the Discharge of their Trusts, and to rectify Things in the best Manner by giving such fitting and farther Instructions for the due Execution of this Act, as they (with Approbation of the Chief Governors, and Privy Council) shall think fit. *Ibid.* Rule, 46.
- 4—No Commissioner or other Officer of the Customs, their Officers of Deputies or Servants, shall have any Ship of their Own, or the Customs shall buy or sell by way of Merchandize, or shall meddle not to trade, with Freightage or Shipping, or have or occupy any Wharf or &c. Key, or hold any Hostelry or Tavern, or shall be any Factor or Attorney for any Merchant, or shall be Host to any Merchant, or shall be a common Officer * or Deputy of any such in the City, Town, or Borough where he or they shall be Collector, Comptroller or Searcher, on pain of losing his or their Employment as to the Customs. 14. R. 2. cap. 10. B. 11. Hen. IV. cap. 2. B. 20. Hen. VI. cap. 5. B. 3. Hen. VII. cap. 7. B. A. C. Rule, 48.
- Vid. Abatement, 1. Ballast-Money, 1, 2. Collectors, 1. Goods, 21, 22, 23. Officers, 6, 13, 17, 20. 21. Ware-Houses, 1, 2. Wooll, 17, 22.*

1 COMMISSIONERS of EXCISE.—An Office of Excise or new Imposit to be erected in *Dublin*, and to be managed and governed by Commissioners not exceeding Five in Number, and also a Surveyor, all to be appointed by the Chief Governor or Governors of *Ireland* for the Time being, by Commission pointed. under the Great Seal of *Ireland*, to have and to hold respectively during good Behaviour. A. E. § 45.

* By Stat. 3. H. VII. cap. 7. B. None shall take upon him to be Customer, Comptroller or searcher in any City, Borough or Town, wherein he is a common Officer or Deputy to such, on forfeiture of 40 l. for every half Year he executes both Offices, to be divided between the King and the Informer.

COMMISSIONERS of EXCISE.

- Their Jurisdiction. 2—Said Commissioners for the Time being, to be Governors and chief Commissioners of and for said Office. *Ibid.* § 47.
- Its extent. 3—All Parishes, Parts and Places of the City and County of the City of *Dublin*, and County of *Dublin*, and all and every the Baronies, Parts and Places of the same shall be subject to the Rule and Government of the said Office. *Ibid.* § 48.
- To appoint Sub-Commissioners. 4—The like and so many Offices, and in them such and so many Sub-Commissioners or Collectors from time to time to be appointed in all or any Counties, Cities, Towns, Ports, &c. of *Ireland*, as said Commissioners or major Part shall think fitting. To be approved of by the chief Governor or Governors and Privy Council of *Ireland* for the Time being. *Ibid.* § 49.
- To appoint or displace Officers. 5—Any three or more of said Commissioners have Power to chuse and appoint such fitting Clerks, Searchers, and other Officers as they may have Occasion to employ for his Majesty's Service, and the same from Time to Time to displace and put others in their Room, and to allow them such Salaries and other accidental Rewards, as said Commissioners or major part shall think reasonable, with Approbation of the chief Governor or Governors of *Ireland* for the Time being. *Ibid.* § 45.
- To give Instructions to Officers. 6—Said Commissioners or major part, to frame, make and give from Time to Time such Instructions to their several and respective Officers as shall be most for the true and orderly putting the present Act in Execution, such Officer, or Officers as shall not duely observe the same, or shall be wilfully negligent, or unfaithful in the Execution of his or their Trust, shall be punished by said Commissioners by a fine not exceeding double the Value of his or their Yearly Salary, and to forfeit his or their Employment. Said Fine to be levied by Distress, &c. *Ibid.* § 68.
- Penalty on negligent or disobedient Officers.
- To be sworn. 7—Said Commissioners and all others employed under them shall before they enter on their respective Employments take the following Oath *mutatis mutandis*, viz.

‘ YOU shall swear to be true and faithful in the
 ‘ Place of (Commissioner, &c.) during the Time
 ‘ you shall be a (Commissioner, &c.) You shall according
 ‘ to the best of your Knowledge, Power and Skill, exe-
 ‘ cute the same Diligently, Faithfully and Impartially: You
 ‘ shall make and deliver a true Account of all your Receipts
 ‘ from time to time, and farther, do all Things without hav-
 ‘ ing any private Respect to your self in Prejudice of his Ma-
 ‘ jesty's Revenue,

So help you GOD, &c.

COMMISSIONERS OF EXCISE.

To be administred by the Lord Chief Baron (*or in his Absence* And by whom.
by the Chancellor, or any of the Barons of his Majesty's Court
of Exchequer. 8. *Geo. I. C. 6.*) to said Comaissioners and
by them or the major Part to all others, employed under
them. (*vid Officers, 14.*) *Ibid.* § 47.

8—Said Commissioners or any one of them, their Sub-Com- In what
missioners, Collectors and all others authorized thereunto Cafe they
by Commission under the Hands and Seals of the major may admi-
Part of them respectively, have Power to Administer all nister Oaths.
Oaths in any Cafe required or appointed by the Act of Excise,
other than such as are otherwise appointed. *Ibid.* § 69.

9—Said Commissioners, Sub-Commissioners, or Collectors, to Their Sala-
be allowed for their several Pains, such reasonable Sums of ries.
Money by way of Poundage, or otherwise, as the chief Go-
vernor or Governors, and Privy Council of *Ireland*,
shall think fit. *Ibid.* § 51.

10—Commissioners, Sub Commissioners or Collectors of Ex- Their Pow-
cise respectively in the Limits and Districts of their several er and man-
respective Offices, or major Part, where are more than one ner of pro-
Sub-Commissioner and Collector, or else such other Persons ceeding Ju-
or major Part, as shall be authorized thereunto toge- dicially,
ther with such Sub-Commissioners or Collectors, under Hands Vid. Seizures
and Seals of said Commissioners, have Power to hear and de- 9. 10, 11.
termine all Offences and Breaches in this present Act mention-
ed, other than such as are otherwise appointed: and are autho-
rized, on any Complaint or Information, to summon Parties Witnesses,
or Witnesses, by Summons in Writing under the Hand of their Vid. Infra.
Clerk, &c. to be left at the usual Place of Abode or Habita- 13. & 14.
tion of such Witness or Party, and to examine Witnesses on
Oath in Presence of the Party accused. Witnesses, be-
ing duly warned, refusing to appear, or if they appear, re-
fusing to give Testimony, shall forfeit 10 *l.* for each Offence,
to be levyed by Distress. Parties being summoned, neglect-
ing or refusing to appear, may be proceeded against as if pre-
sent, and on Proof of the Offence by Confession of the Party
or Oath of one or more credible Witnesses, said Commission-
ers, &c. to give Sentence accordingly, and to issue Warrants
under Hands and Seals of them or major Part for levying any
Forfeiture, Fine, or Penalty imposed by this Act, by distrain- Warrants of
ing so much Goods of the Offender as may be sufficient to Distress.
satisfy such Fine, &c. and the Goods so distrained, to put to
Sale if not redeemed in six Days. *Ibid.* § 60.

11—If such Distress be more than will satisfy such Forfeiture, If sufficient
&c. said Commissioners, &c. to render the surplusage to the Distress be
Party distrained; if less, said Party to pay the Surplusage or not taken
or be distrained again. *Ibid.* § 61. may distress
again.

COMMISSIONERS of EXCISE.

Warrants
of Commit-
ment,

- 12—If no sufficient Distress can be obtained, said Commissioners Sub-Commissioners, &c. shall, and may by Warrant under their Hands, or major Part, commit the Party offending to Prison, there to remain, 'till he pay the Forfeiture, &c. imposed, or be discharged by warrant or Direction of said Commissioners, &c. who committed him, or by Warrant or Order of the chief Governor or Governors, and Privy-Council of Ireland, for the time being as hereafter is appointed. (*vid Appeals.*) *Ibid.* § 62.

Where the Forfeiture does not exceed 10 l. Vid. Distress, 4.

Witnesses,
&c. residing
in any other
District may
be summon-
ed.

- 13—Upon Information filed before said Commissioners, Sub-Commissioners, Collectors, or others authorized as aforesaid, in their proper District. (*vid. super Art. 10.*) Witnesses and Parties residing in any other different District of this Kingdom may be summoned to appear before them in the same Manner as if resident and found within the particular District, where such Information was exhibited, and under the same Restrictions and Regulations. And also that the Warrant of Distress. (*Art. 10. & 11.*) and Imprisonment (*Art. 12.*) issued by the Commissioners, &c. may and shall be executed respectively on the Goods or Person of such Offender, in any part of this Kingdom, in the same Manner as such Warrants might have been executed in the particular District, where Information was exhibited and Judgment given. 5. *Geo. II. Cap. 3, § 4.*

Oath to be
made that
such Person
is a material
Witness,

- 14—Provided that no Summons shall Issue till it appear by Affidavit of some Person before one of the Commissioners or Sub Commissioners of the District, where Information is fil'd, and who shall not be interested in such Information, that he is advised and verily believes, that the Person to be summoned is a material Witness on said Information. Every Commissioner or Sub-Commissioner, issuing such Summons without such Affidavit previously made, to forfeit 20 l. to be recovered by the Person summoned by Action of Debt in any Court of Record. Every Person, duly summoned to be a Witness as aforesaid, neglecting or refusing to appear or give Testimony concerning the Matter in Question, to forfeit 20 l. for such Neglect or refusal. *Ibid.* § 5.

May finally
determine
the several
Claims of
Persons in-
terested in
any seizure,

- 15—Where two or more Persons shall claim any Right to any Reward for or on Account of any Seizure, &c. in such Case any three or more of the Commissioners of Excise for the time being, or the Collectors or Sub-Commissioners in their several Districts, who shall hear and determine such Seizures, are empowered and required to hear the several Claims and Demands, of such Persons as may think themselves intituled to any Reward, for or on Account of any Information or Dis-

C O R N.

Discovery, and to give or distribute the same in such Manner or Proportions, as they shall order and direct; which Order or Sentence shall be final and conclusive to said Parties, any Law or Statute to the contrary notwithstanding. 1. *Geo. II. Cap. 6, § 3. & 6.*

Vid. Appeals, per Tot. Corn, 2. Packet Boats, 1.

Ports, 4, 5.

Seizures, 9, 10, 11.

Wooll, 17, 22, 28, 29, 34.

COMMISSIONERS of APPEAL, *vid. Appeals, per Tot.*

COMPOUNDERS, *vid. Ale-House Keepers, 6, 7.*

CONCEALMENTS, *vid. Ale-House Keepers, 5. Goods, 25.*

Hearth Money, 15, 19.

CONSTABLES, *vid. Hearth Money, 3, 11, 16, 20. Justices,*

1. Officers, 4. Ships, 5, 7.

COPPER ORE, *vid. Plantations, 12.*

1 CORN Imported, not to pay Excise. *A. E. § 7.*

2—Malt, Bare, or Barley at 10 s. *per* Quarter, Rye at 9 s. *per* Quarter, or Wheat at 14 s. *per* Quarter, or under, each Quarter to contain 8 Bushels, being Shipp'd on *British* or *Irish* Shipping (whereof the Master and $\frac{2}{3}$ of the Mariners at least are Subjects) from any Port in this Kingdom, where the Rates shall not then be higher than aforesaid, with intent of Exportation: The Merchant Shipping the same shall bring a Certificate in Writing under his Hand, containing the Quantity and Quality of the Corn so Shipp'd, to the Collector of the Customs within such Port; and on Proof made of such Certificate by Oath of one or more credible Persons, to be administered by said Collector, and on Bond given by such Merchant in the Proportion of 200 l. for every 100 Ton of Corn so Shipp'd, that said Corn (danger of the Seas excepted) shall be exported and not again landed in *Ireland*, such Merchants (said Requisites performed) shall receive from such Collector in the Port respectively where Shipp'd, for every Quarter of Bare, Barley, Malt or Rye ground or unground 1 s. for every Quarter of Wheat ground or unground 1 s. 6 d. to be paid by such Collector on Demand, without taking or requiring any Custom, or any Fee or Reward for the same. And on Certificate under the common Seal of the chief Magistrate, or Hands and Seals of two known Merchants upon the Place, that such Corn was there landed, or on Proof by credible Witnesses that such Corn was taken by Enemies or perished in the Seas, said Proof being left to the Judgment of the Commissioners, Collectors, &c. said Bonds to be delivered up to be cancelled, without any Fee for the same, and the Money so paid

CUSTOMS. DENIZENS. DISGUISE.

paid by such Collector shall be accepted in his Account, as so much Money paid to her Majesty, &c. 6. *Annæ*, Cap. 18, § 2.

Vid. Goods, 3. Wines, 1.

COTTON WOOLL, *vid. Plantations, 12.*

CURRANS, *vid. Goods, 3. Wines, 1.*

CUSTOM-HOUSE, *vid. Entries, 1. Certificates, 1.*

Customs
made per-
petual.

1 CUSTOMS on Goods imported or exported granted to his Majesty his Heirs and Successors for ever from the 1st of *December*, 1661. *A. C. § 3.*

Goods
Shipp'd or
landed be-
fore entry
or payment
of Custom,
&c. forfeit-
ed.

2—Goods Shipp'd on any Vessel whatsoever with Intent of Exportation, or being brought from beyond Seas, which shall (unless in Case of Necessity to preserve them from perishing) be unshipp'd to be laid on Land, without the Knowledge, Privity and Consent of the Commissioners or respective Customs or Collectors for the Time being, or before due Entry made, and the Customs and other Duties due for the same not paid, nor lawfully tender'd to the Collector, or his Deputy with Consent of the Comptroller and Surveyor or either of them, and Warrant in due Form pass'd for the same, to be forfeited or the Value. *Ibid. § 12.*

CUSTOMER, *vid. Aliens, 2, 3, 4. Commissioners of Customs, 4.*

D.

D A M A G E.

DAMAGE. *vid. Abatement, 1, 2.*

DEBENTURES, *vid. Drawbacks, per Tot.*

Denizens
not inhabit-
ing this
Kingdom,
to pay
Aliens Duty.

1 DENIZENS—Every Merchant born out of his Majesty's Dominions, and after made Denizen, shall pay Custom as before he was made Denizen, unless he do inhabit, and constantly abide or dwell in some Part or Place of this Realm, in which Case he shall only pay as a natural born Subject, and not otherwise. *A. C. Rule, 3.*

Passing with
Run Goods
within ten
Miles of the
Sea in Dis-
guise.

DISGUISED PERSONS. —All and every Person or Persons being five or more in Company, and wearing any Vizard, Mask, or other Disguise, that shall be found passing knowingly or wittingly with any Exciseable Goods in Custody, landed without due Entry and Payment of Duties, within 10 Miles of any of the Coasts of this Kingdom, shall, being thereof convicted, be adjudged guilty of Felony, and be transported to some of his Majesty's Plantations in *America*, there to remain for 7 Years: Any such Offender

Felony.

DISTILLERS. DISTRESS.

Offender returning before the Expiration of the said 7 Years, to suffer as a Felon, without Benefit of Clergy or the Statute. But if any such Offender shall within 3 Months after such Offence, and before Conviction, discover to the Commissioners or Sub Commissioners of the Revenue, any two or more of his Accomplices therein, so as two of them at least be thereof convicted, such Discoverer shall be clearly acquitted of such Offence. 12 Geo. I. cap. 2. § 9.

Such Offender discovering, &c. in 3 Months.

To be acquitted.

4 DISTILLERS. — No Distiller or Maker of Low Wines, Spirits, Aquavitæ, or Strong Waters shall set their Stills at Work for making thereof, or shall deliver or carry out any of the said Liquors, in Cask or by the Gallon without Notice first given to the proper Officer of Excise thereunto appointed, that he may be present to see and gauge the same unless at the Hours before mentioned. (*vid. Brewers Art. 6.*) on Forfeiture of 10 l. to be recovered as prescribed in the Act of Excise, with the like Remedy of Appeal. 6 Geo. I. cap. 8. § 7.

Hours for delivering out Low-Wines, &c.

2 — No Persons shall distil for Sale, any Spirits, Aquavitæ, or other Strong-Waters, within this Kingdom, but in Stills, Black-Pots, or Alimbecks, fixed in some House or Tenement within some Market-Town, or within two Miles thereof, on Forfeiture of 40 l. for each Offence, to be recovered as by the Act of Excise, with the like Remedy of Appeal. 5 Geo. II. cap. 3. § 9.

Where Stills, &c. are to be fixed and kept.

Penalty.

3 — Provided always, that any Person distilling for their own use only, and not for Sale, may keep and make use of any Still, &c. which shall contain no more than 12 Gallons of Wash or Pot-Ale, in their respective Places of Abode. Any Still containing more than aforesaid, being found in Possession of such private Distiller, in such Case every such Person to be deem'd a common Distiller for sale and pay the Duties accordingly. *Ibid.* § *ibid.*

Contents of Stills, &c. for private Use.

Vid. *Ale-house-keepers*, 4, 5, 6.

Brewers, 1, 2, 7.

Distress, per Tot.

Gaugers, 1, 3. *Strong Waters, per Tot.*

1 DISTRESS. — No Distress taken by Virtue of this Act from any Vintner, Inn-keeper, Victualler, Ale-house-keeper, or other, brewing, making and selling by Retail any Beer, Ale, Aquavitæ or Strong Waters, shall be fold, till fourteen Days after such Distress made, within which Time any such Vintner, &c. finding himself aggrieved, may make Complaint to one or more of the next Justices of the Peace, who are empowered to hear and examine the same on Oath, and finally to determine therein, and to mitigate any Fine, &c. imposed on such Person by this Act, so as the same be not

Distress taken from any Vintner, &c. not to be fold till after 14 Days. Within which Time such Vintner, &c. may Appeal and how.

DISTRESS.

not thereby made less than double the Value of the Excise, which ought to have been paid, besides reasonable Charges of the Officer distraining, to be allowed by the said Justices, nor the Complainant be encouraged to continue in the Practice of any Fraud or Disobedience, in Breach of any Clause or Article of this present Act. *A. E. § 43.*

Not appeal- 2 — Any Person distrained and complaining as aforesaid, not pro-
ing, the Di- secuting the Complaint to hearing and Sentence within the
stres to be said fourteen Days, The Commissioners or Sub-Commis-
sold, sioners shall then proceed to Sale of the Distress as hereafter
express'd. (*in following Art.*) *A. E. § 44.*

Distress tak- 3 — If any Goods distrained in Pursuance of this Act be not
ken from redeem'd within six Days (except before excepted, *Art. 1.*)
others, and or if any Goods seized be not claimed or cleared in 21 Days,
not redeem- the Commissioners, Sub-Commissioners, and Collectors re-
ed in 6 Days spectively, appointing a general Day of Sale, shall cause the
to be sold said Goods to be Appraised by two sworn Officers or o-
and how. thers, and afterwards sell the same by the Candle to the
highest Bidder, and all such Sales shall be good in Law to
the Persons buying the same. *Ibid. § 71.*

For want of 4 — For Want of sufficient Distress to satisfy any Forfeiture, &c.
sufficient imposed by this Act, not exceeding 10 *l.* the Commissioners,
Distress for Sub-Commissioners, and Collectors respectively, together with
any Forfeiture, &c. a Justice of the Peace, or other Chief Magistrate of any
not exceed- Corporate Town, may commit the Offender to the next
ing 10 *l.* the Goal or House of Correction, there to be put to Labour, (if
Offender to able) and to have such Allowance as their Work shall de-
be commit- serve, during their Confinement, which shall not exceed
ted to the 6 Weeks; and all Jailors, &c. are to receive and keep in
House of safe Custody, and put to Work and Labour all Persons so
Correction, committed, for which Prisoners all Sheriffs respectively shall
be responsible. *Ibid. § 63.*

Sheriffs 5 — If any Sheriff or his Deputy shall make Replevin of any
making Distress taken by Virtue of this Act, or if any Sheriff,
Replevin, Goaler, Governor or Master of any House of Correction
how punish- shall refuse to receive and set on Work, or suffer any Person
able, so committed to escape, or go forth out of Prison or House
of Correction, without Warrant or Order in Writing from
him or them, who committed such Person, or others by this
Act authorised so to do, every such Sheriff, Goaler, or other
Officer aforesaid, shall forfeit double of the Sum for which
such Person was committed, to be levied by Distress and Sale
of Goods, as before directed. *Ibid. § ibid.*

Vid. Brevers, 1, 7.

Commissioners of Excise, 10, 11, 12, 13.

Edy-Stone, 3.

Hearth-Money, 3, 4, 21, 25.

DRAWBACKS.

- 1 **DRAWBACKS**—*Custom*—All Sugars and other foreign Goods Ex-
 Goods and Merchandizes (except Wines, Tobacco, wrought ported by
 Silks, Haberdashery, and all sorts of Grocery Wares) being Subjects in
 first Imported and again Exported by any Subject in 12 Strangers in
 Months, or Stranger in 9 Months. And due Proof being 9 Months.
 made by Certificate from the Officers of their due Entry and (Wines, &c.
 Payment of the Custom and Subsidy of the same Inwards, excepted)
 together with the farther Oath of the Merchants Importing to draw-
 and Exporting the same, affirming the Truth thereof, and back one
 the Name of his Majesty's Searcher or Under Searcher in Moiety of
 the Port of *Dublin*, and of the Searcher of any other the the Custom.
 Ports, testifying the Shipping thereof to be exported; said
 Requisites being duly performed, the one Moiety of the
 Custom or Subsidy paid at Importation of such foreign Goods
 (except as before excepted) shall without Delay or Reward,
 more than the Duty set down in the Table of Fees for the
 Certificate, be repaid unto such Exporter within one Month
 after Demand thereof. *A. C. Rule 4.*
- 2—*Excise and Additional Duties*—*vid.* the Note at *Excise*,
 Art. 13.
- 3—If any Goods shipped for Exportation; for which any Al- Debiture
 lowance or Drawback is to be given by Law on Exporta- Goods re-
 tion thereof, shall be relanded in *Ireland*, or put on Board landed in
 any Boat or other Vessel, in order to be relanded contrary to *Ireland, &c.*
 the true meaning hereof, without Licence first obtained, or
 unless in Case of Distress, which shall be made known forth-
 with to one of the Officers of the Port, where such Ship Treble
 shall arrive. The Master or other Person having Charge of Value for-
 such Ship, and also the Owner of the Goods, shall forfeit feited and
 treble the Value, one Moiety to the Crown, the other to by whom.
 the Informer. 12 *Geo. I. cap. 2. § 4.*
- 4—No Allowance to be made, or Drawback granted on Ex- Oath to be
 portation of any Goods, unless over and above the Oath and taken by the
 Certificate already required, the Master also of the Ship or Master on
 Vessel, in which they are to be exported, shall make Oath of Deben-
 before the Collector or other chief Officer of the Port, where ture Goods.
 shipp'd, that to the best of his Knowledge and Belief the
 same are not intended to be relanded, and that he will not
 permit or suffer the said Goods, or any part thereof to be
 relanded in *Ireland*, unless in Case of real Distress. But if
 such Master or Exporter be a known Quaker, in such Case
 the solemn Affirmation of such Master or Importer shall be
 taken instead of such Oath. *Ibid. § 5.*

Vid. Abatement, 1, 2.

Beer, 7.

Callicoe, 5.

Isleman, 3, 4, 5. Loan-Duties, 2.

Spirits, 3. Wines, 14.

1 DU,

DUPLICATES. EAST-INDIA-GOODS.

Masters of
Ships bring-
ing Certifi-
cate Goods
from Great-
Britain to
take out
Duplicates,
&c.

1 DUPLICATES.——The Master of every Ship carrying Certificate Goods (*from Great-Britain*) to *Ireland*, shall demand and take from the Collector of every respective Port of *Great-Britain*, a Duplicate of his Content in Writing under the Hand and Seal of the Collector and Comptroller of such Port, which they are required to deliver without Fee or Reward; And such Master shall deliver the said Duplicate to the Officers of the Customs in *Ireland*, before he be permitted to land his Goods there. 8 *Annæ*, cap. 13. § 19. B.

Vid. *Certificates*, 2. *Hops*, 2.

DYING-WOOD. vid. *Plantations*, 12.

E.

East-India
Goods not
to be Im-
ported ex-
cept from
Great-Bri-
tain.

The Penal-
ty.

1 EAST-INDIA-GOODS.——No Commodity of the Growth, Product, or Manufacture of the *East-Indies* or other Places beyond the *Cape of Good Hope*, shall be Imported into *Ireland*, but only such as shall be *bona fide*, and without Fraud laden and shipp'd in *Great-Britain*, in Ships navigated according to Law, on Forfeiture of the Goods or Value, together with the Ship in which Imported, with all her Guns, Tackle, &c. and such Ship and Goods may be seized, and the same, or the Value prosecuted in any Court of Record at *Westminster* or in *Dublin*, by Bill, Plaint or Information, wherein no Essoign, Protection, or Wager of Law shall be allowed, or more than one Imparlance, one Moiety of which to the Crown, the other to the Prosecutor. 7 *Geo. I. cap.* 20. § 9. B.

Officers con-
niving.

Penalty
500 l. and
loss of Em-
ployment.

2——If any Officer of the Customs in *Ireland*, shall willingly or knowingly connive at the fraudulent Importation of such Commodities, or, taking upon him to seize the same, shall by Fraud or Collusion desist or delay the Prosecution thereof to Condemnation: Such Officer shall Forfeit 500 l. to be recovered as aforesaid, and for the future be Incapable of holding any Office under the Crown. *Ibid.* § *ibid.*

Vid. *Callicoe*, 1. *Isle of Man*, 1, 2.

No Ship to
be discharg-
ed or report
taken Out-
wards be-
fore Pay-
ment of
these Light
Duties.

1 EDY-STONE LIGHT-HOUSE.——No Officer of the Customs of *Ireland*, shall give or make out any Cocket or other Discharge, or take any Report outwards till the said Duties (*viz.* 1 Penny, per Tun Outwards or Inwards of all English Shipping, and 2 d. per Tun, of all foreign Ships, and 2 Shillings for every Coaster for every Time they shall pass by the said Light-House) be paid to
(the

EDY-STONE. ENGLISH. ENTRIES.

(the Master, Wardens, and Assistants of Trinity-House, or) the respective Persons, appointed by them to collect the same, and that the Master of such Ship do produce an Acquittance, or Light Bill under the Hand of such Collector, testifying the Receipt thereof. 8 *Annæ*, cap. 16. § 3. B.

2—Said Duties are payable for all Ships which shall pass by said Light house, whether belonging to Subjects or Aliens, and shall be collected in any Part of *Great Britain* or *Ireland*. Payable by Aliens as well as Subjects. *Ibid* § 2.

3—Collectors or other Persons authorized by said Master, Wardens, and Assistants, may go on board any Foreign Ship, and demand said Duties, and for Non-payment may distrain any Tackle &c. belonging to the same, and if not redeemed in three Days to be appraised by two or more sufficient Persons, and afterwards sold, rendering to the Party the overplus, if any *Ibid*. § 4. Receivers may distrain.

1 ENGLISH—Any of his Majesties Subjects of *Great Britain*, *Ireland*, or his Plantations, are to be accounted *English* and no other. 14 & 15 *Car. II* cap. 11. § 6. B. Who are to be accounted English.

2—Where any Rate, Abatement or Priviledge is given to Goods imported or exported in *English* built Shipping, viz. built in *Great Britain*, *Ireland*, Islands of *Guernsey*, or *Jersey*, or in any the Lands, Islands, Dominions, or Territories to his Majesty in *Africa*, *Asia*, or *America* belonging or in his Possession, that it is always to be understood and provided that the Master and three Fourths of the Mariners of said Ships at least be also *English*, and the true meaning thereof is that they shoud be such during the whole Voyage, unless in Case of Death, Sickness, or being taken Prisoners, to be proved by Oath of the Master or other Chief Officer of such Ships. *A. N.* § 7. What Ships to be accounted English built.

Vid. Plantations 5.

1. ENTRIES—No Entry nor Agreement with any Merchants or others for Customs or Subsidy shall be made by the Collector to be made in the open Custom-house. *A. C. Rule*, 19.

2—Every Merchant or other, transporting Goods, by way of Merchandize, to Foreign Parts, shall make particular Entry thereof with the Collector and Cheque by a Bill under the Hand of him or his Assignee, with the Name of the Ship, Burthen, Master, of whence and to what place freighted, with the Marks and Numbers of the Casks, Packs, Fardles or other Bulk, and the true Quantity and Quality of the Goods therein contained: Which Bill shall forthwith be entred in a Book by the Collector and delivered to the Comptroller to be entred by him likewise; and to file and keep the Bill of every Ship together as they shall be entred and the true Value of the Goods to be made. Entries Outwards how to be made.

ENTRIES.

Goods and of the Custom thereupon due, shall be likewise set forth, and charged in the Books at the Time the Merchant maketh his Entry. *A. C. § 16. & Rule 21.*

Entries In-
ward how
to be made.

3—Every Merchant or other entering Goods inwards, shall make Entry thereof particularly, and deliver a Bill thereof at large, under his Hand or the Hand of his Assignee, for whom he shall be responsible to the Collector, expressing the Name of the Ship, Master, Burthen, of whence, and from what Place freighted, with the Marks and Numbers of the Fardles, Bulks, and Package in the Margent, and the true Quantities and Qualities of the Goods therein contained. And said Collectors shall with all convenient Speed cast up the Value of the Goods therein, and the Subsidies thereupon due, and write it upon said Bill with the Number and Date thereof; according to which it shall be presently entred in the Book inwards, to be kept by said Collector, and then by him delivered to the Comptroller or Cheque, to be likewise entred, according to which Bill, another being subscribed by said Collector, Comptroller or Cheque, and numbred and dated as the former, shall be to the Surveyor, Searcher or Waiter a Warrant to suffer the Goods therein contained to be landed and discharged accordingly. *Ibid. § 16. & Rule 27.*

Penalty for
not entering
in Form.

4—Every Merchant or other Person, not entering in such form and manner, shall for every Time forfeit 10 *l.* of *English* Money. *Ibid. § 16.*

Goods for-
feited for
undue entry.
An Officer
making an
undue War-
rant to lose
his Place.

5—Goods short or unduely enter'd, either as to Quantity or Quality, are forfeited, or the Value. *Ibid. § Ibid.*

6—Every Officer that maketh any Cocket or Warrant contrary to, or disagreeing with the Entry of any Goods, shall lose his Place. *Ibid. Rule, 35.*

Bills at
View.

7—If any Merchant, Shopkeeper or other having Goods to enter shall make voluntary Oath before the Commissioners, Sub-Commissioners or other chief Officers in the respective Ports, that he knows not the true and just Quantity and Quality of said Goods, in every such Case, or other Emergency requiring the same, said Commissioners, Sub-Commissioners or Collectors, may grant Warrant and Licence for bringing the same to the Custom-House Quay or Wharf, where they shall be view'd in some convenient Place, in presence of an Officer appointed thereunto; and the Owner and Proprietor shall thereupon make particular Entry, both for Quantity and Quality, on forfeiture of the Goods and Value thereof, which shall be omitted, or short entred, or not according to their true Denominations or Kind. *A. E. § 25. A. C. Rule, 28.*

ENTRIES.

- 8—No Person shall take upon him to enter, or cause to be entered into the Book of the Customer, or other Port Officer, any Goods brought from beyond Seas, in any other than the Name of the very Owner or Proprietor of the same, being not sold, bargained or contracted for before such Entry, or before the Arrival of the Goods, on forfeiture thereof or the Value. *A. C. § 20.* Goods not enter'd in the Name of the true Proprietor forfeited.
- 9—No Merchant or other shall enter Goods inwards from beyond Seas, in any other than the Name of the true and real Importer of the same, nor shall make use of the Name of any known Merchant or other Person whatsoever to colour them, whether it be with or without Consent of such known Merchant, or other Person, on forfeiture of such Goods or their Value. *A. E. § 18.*
- 10—Any Retailer carrying away his Goods, before due Entry and payment of Excise, or entering them in the Name of any other Person than his own, or any Person who shall enter or take up any Goods for a Retailer, such Retailer, or other Person shall respectively forfeit double the Value of such Goods, to be levied by distress, &c. *Ibid. § 24.* Retailers offending herein, to forfeit double Value
- 11—All Goods entred inwards, or outwards, in any other than the Name of the true Owner and Proprietor, for evading or eluding the present Duties of Excise, shall be seized, forfeited and condemned. And in Case any Shopkeeper, Retailer or other, shall colourably, or otherwise fraudulently Ship out any Goods of some known Merchant, not liable to Excise, 'till Sale thereof, every such Retailer, &c. pretending Property therein, shall forfeit double Value, to be levied by Distress, &c. and likewise be disfranchised and made incapable for ever after, to be Member of any Borough or Town Corporate, which all Mayors and other Magistrates are requir'd, on Proof, to do. *Ibid. § 29 & 30.*
- 12—All Entries inwards or outwards by Licence, shall be endorsed on each particular Licence, with the Name of the Merchant, the Date of the Cocket or Entry, and the particular Quantities Shipp'd, or Landed by Virtue thereof, shall also be entred in the proper Books. *A. C. Rule, 25.* Entries by Licence how to be made.
- 13—Every Merchant making Entry of Goods, shall be dispatched in such Order as he cometh; and if any Officer, or his Clerk, shall for Favour or Reward put any Merchant or his Servant (duly attending) by his Turn, or otherwise delay any Person so duly attending and making Entry aforesaid, to draw any Reward or Gratuity, other than limited in the Table of Fees (*Vid. Fees, 1.*) such Officer or Clerk, being found faulty therein, shall respectively on Complaint made, be Merchants to be dispatched in such Order as they come
Penalty for doing otherwise.

EXCHEQUER.

EXCISE.

publicly discharged of their Employments, and not permitted to sit any more in the Custom-House. *Ibid.* Rule, 20.

Vid. Ale-House-keepers, 4, 6. Brewers, 1, 2. Excise per Tot. Goods, 25, 27, 28, 29, 34. Merchants, 1, 2.

EXCHANGE, *Vid. Excise, 10.*

Breaches of the Act of Customs to be determined in the Exchequer.

1 EXCHEQUER. All Defaults of such as shall attempt to do any thing contrary to the Tenor of this Act, or to any Article, or Branch of the same, shall be heard, inquired, and determined, by the Barons of the Exchequer, and the one Moiety of all Fines, &c. shall be and remain unto the Crown, and the other to him or them that shall Seize, sue for, or prosecute the same by Action, Bill, Plaint or Information in said Court of Exchequer, wherein no Wager of Law, protection, Effoin, or other delatory Plea shall be allowed. *A. C. § 22.*

Coast-Bonds to be delivered Quarterly into the Exchequer.

2—All Bonds, taken for shipping Goods to the Coast for which Certificates are returned, shall be delivered Quarterly into the Exchequer with the Certificate annexed and endorsed thereon, and every Term after the Account of the Officer that did take them, is past, said Bonds shall be delivered to every Person, that shall sue for the same, paying the usual Fees. *Ibid.* Rule, 42.

And all other Bonds not discharged.

3—All other Bonds taken by Collectors, that be expired, and others for which no Certificates are returned according to their Conditions, shall be delivered likewise into the Exchequer Quarterly, after the breach of such Conditions, that Process and Execution may be had thereupon, according to due Course of Law. *Ibid.* Rule, 43.

Vid. Excise, 13. Goods, 16. Hearth-Money, 4, 11, 17, 18, 26. Licences, 8, 11, 23. Offences, 1. Seizures, 1, to 7.

1 EXCISE From and after the 25th of December, 1661, the several Rates and Charges hereafter mentioned, and no other in and by the Name of Excise and new Impost shall be levied, collected and paid in and throughout the Realm of Ireland (*Vid. Beer, 1, 4. Strong Waters, 1. Goods, 18, 19, 20.*) *A. E. § 1.*

Excise Rates made a Law.

2—Which several Rates and Duties shall be had, received and demanded for the Use of your Majesty, your Heirs and Successors for ever; and all Powers and Authorities in and by this present Act given and granted, shall be exercised, continued and put in Execution, from said 25th of December, 1661, and thence forward for ever. *Ibid.* § 76.

Made Perpetual.

To be paid in English Money.

3—Said several Rates and Duties of Excise and all Fines, Penalties, &c. rated, imposed, set, or forfeited, in and by this present Act, are meant and intended to be current and lawful Money of England and all and every of the same are therefore

EXCISE.

to be demanded, received, paid; and satisfied accordingly.

Ibid. § 77.

4—Jewels, Bullion, Corn, Victuals, Arms and Ammunition are excepted from Payment of Excise. *Ibid.* § 7.

5—The Duties of Excise on Goods imported, shall from Time Excise by to Time be paid by the first Buyer of all such Goods, before whom pay-
receiving them from the Merchant, who imported the same. able.
But in Case the Importer shall happen to be a Shop-keeper, Retailer, or Person imploying the Commodities of his Importation for his own Use and Consumption, such Importer shall pay down the Excise on importing and landing the Goods, before he be permitted to receive them from the Custom-house or other Place in the Port where landed. *Ibid.* § 8.

6—No Shop-keeper shall be permitted to unship, take up, or land his Goods, before he make true Entry both for Quantity and Quality thereof, nor to carry the same away before Payment of Excise. *Ibid.* § 23.

7—Every Merchant not being a Shop keeper, Retailer, or Con- Wholesale
sumptioner, after Entry, and before receiving a Warrant for Merchants
Discharge of his Goods, shall enter into sufficient Obligation to give Bond
to the Crown, in a Sum double the Value of his Goods with Condition, that he shall not and will not deliver, or cause or suffer any of said Goods to be delivered to any Buyer, or put or delivered into Custody of any Shopkeeper or Retailer whatsoever, before the Excise thereof be fully paid and satisfied. *Ibid.* § 19.

8—And in Case such Importer cannot, or will not give such On their
Bond, he shall then pay down the Excise of his Goods, which Goods to be
if he be not able, or refuse to do, that then the Commissioners, secured in
Sub-Commissioners and Collectors in every respective Port, or the Stores
such as they shall appoint, shall take up such Persons Goods, and after due Notice of the Quantity and Quality thereof, taken in presence of the Owner, or such as he shall appoint, or if he refuse, in presence of two good Witnesses, to lay the same up in his Majesty's, or other fitting Ware house, there to be kept till sufficient Bond be given, or Excise fully paid as aforesaid. And the Owner shall besides the Excise, pay such mo- And to pay
derate Ware-house Rates by the Week or Month, as the for Ware-
Commissioners, &c. respectively, shall in their Discretion houseRoom.
think meet. *Ibid.* § 20.

9—Every such Importer after Entry, and Bond given as aforesaid, shall on Sale of all or any Part of such Goods, under his Wholesale
own or the Hand of his Servant for whom he shall be responsi- Merchants
ble, certify in Writing the Quality, Quantity, Weight and to certify the
Measure thereof, with the Name of the Buyer, who bringing Sale of their
the same to the Excise Office, shall pay the Excise thereof to the Goods, and
the Buyer
to pay the
proper Excise.

EXCISE.

proper Officer, who shall give a Receipt for the same. Such Buyer, or other Person receiving any Goods, before Certificate delivered and Excise paid as aforesaid, shall forfeit double the Value thereof, to be levied by Distress, &c. *Ibid.* § 21.

Barter, &c. 10—A Barter, Truck, or Exchange of one Goods for another, to be deem'd a Sale. shall to all Intents and Purposes be deem'd a Sale, and Excise for the same, if liable, be presently paid, on forfeiture of double Value as before, by the Parties bartering, trucking, or exchanging equally. *Ibid.* § 22.

An Import Account to be kept. 11—For better accounting with Merchants Importers, whose Goods are not liable to Excise 'till sale thereof, the Commissioners, Sub Commissioners or Collectors respectively in their several Offices, shall frame and keep a distinct Account by the Name of an import Account, with all and every such Merchants, whose respective Accounts shall be charged with the several Entries by him or them made of Goods inwards, or from the Coast, and again discharged by what shall appear to have paid Excise on Sale thereof, and by the several Quantities of the same Shipp'd out and landed beyond Seas, or in any other Port in this Realm, and there enter'd, of which he or they shall make Oath, and all things else appearing (by Certificate or otherwise) to be done with the Sub-Commissioner or Collector there, as is by this Act appointed to be done on Importation of Exciseable Goods from beyond Seas. *Ibid.* § 57.

Goods sent by Land-Carriage to pay down Excise. 12—Any such Merchant sending Goods by Land Carriage into the Country, shall pay Excise of the same himself, which is to be allowed him by the Buyer, in the Price of his Commodity. *Ibid.* § 58.

Import Accounts to be ballanced once in three Months, or oftner. 13—The Commissioners, Sub-Commissioners or Collectors, in their several respective Offices, once in three Months or oftner, if they see Cause, shall, for the Ballancing and adjusting said import Accounts, call and require the Merchants to deliver respectively a particular Account of all Exciseable Goods at that Time in his or their Hands, and if any such Importer or other Person shall on Notice thereof given him, or left at his or their usual Place of abode, neglect or refuse to give in such Account within four Days, after such Notice, he shall be presently liable to payment of the full Excise of all Goods standing undischarged thereof in the Excise Books on his, or their Import Account, and shall be accordingly warned by Summons or otherwise, to pay the same, within six Days at the furthest, or in Default thereof, shall not only forfeit double the Value of all such Goods, remaining on Ballance of his Account, to be levied by Distress, &c. but shall, for ever after, be deem'd a Retailer, and pay Excise accordingly. But if such Importer shall on Demand, or within four Days after, give in

First Instance wherein a Merchant may forfeit the Benefit of an Import account.

E X C I S E.

in such Account, then said Commissioners, &c. shall forthwith Import Account how to be examined and ballanced.
 appoint one or more Officers to enter into all the Cellars, Ware-houses, or other Places whatsoever belonging to such Importer, to search, try, and see by taking account of the Goods therein remaining, whether such Remainder is agreeable to his Account, and make Report thereof, to the Commissioners, &c. respectively, which Report, in Case of Difference, shall be reputed, taken and esteemed the true Remainder according to which, his Account is to be made up, and then, such Importer making Oath before the Commissioners, &c. respectively, that the remaining Goods viewed and seen by the Officer, and all other Goods Shipp'd out by him, by which his Account is to be discharged, were all and every Part of them such as had been, *bona fide*, imported by himself, and enter'd and charged in the Excise Office on his own proper Import Account, and that the said remaining Goods had not been sold, or altered either directly, or indirectly in their Property, since their first Importation, the said Commissioners, &c. respectively, allowing upon the Account such Remainder, and also such other Goods, as betwixt the Times of his accounting, have been Shipp'd and Landed in any Part beyond Seas, or any other Port in this Realm, shall adjust his Account to that Day, and shall receive Excise presently of him for so much Goods as shall be found wanting in his Account, without farther Penalty, any thing in this Act before to the Contrary, notwithstanding, and so a new import Account to be framed from such Remainder so stated and agreed on, as aforesaid, without demanding any Excise till Sale thereof. But if any such Merchant, shall refuse to permit any Officer, to enter and search his Ware-houses, &c. and take an Account of the Goods therein remaining, he shall for every such Refusal forfeit one Hundred Pounds; and if permitting Entrance and Search, shall refuse to make Oath as aforesaid, such Goods shall be reputed the Property of some other Person, and therefore not to be reckoned in discharge of his Account. And if such Merchant shall make Oath, and yet neglect, or refuse Payment within six Days, his Bond given on Importation of those Goods shall be returned into the Exchequer, there to be prosecuted, and he shall, for the future, pay down his full Excise at Importation of his Goods. *A. E. § 59.*

The Merchants Oath.

Second Instance wherein a Merchant may lose the Benefit of an Import Account.

N. B. *The Method of Collecting the Excise, as prescribed and regulated in Art. 7, 8, 9, 10, 11, 12, and 13. hath been by Agreement discontinued, and at present all Merchants capable of an Import Account pay down*

EXCISE OFFICE. FAIRS.

their Excise at Importation and have Allowance of 10 per Cent. out of the same on all Wines and Tobaccos, and 6 per Cent. on all other Goods; which Payment being considered as a Deposite in lieu of the Bond or Security required by Art. 7, and 8. is withdrawn or repaid for such of the Goods, as are exported before Sale or Alteration of the Property, as directed by Art. 11, and 13. But Retailers have no such Allowance, nor are intituled to any Re-payment of Excise on Exportation.

This Branch not to be leased but under certain Regulations.

14—This Branch not to be leased without special Advice in that Behalf of the Chief Governor or Governors, and six more of the Privy Council of this Kingdom, and without reserving thereout Yearly to his Majesty, his Heirs and Successors, the highest yearly Rent, yielded thereby to his Majesty in any one of the seven Years next succeeding the 25th of December, 1661. *Ibid.* § 75.

Vid. Abatement, 2. Commissioners of Excise, 1, 2, 3, 4. Goods, 18, 19, 20, 28.

Hours of attendance at the Excise Office.

1 EXCISE OFFICE in all Places where appointed, shall be kept open all Days, except the *Lord's Day*, or *Holy-Days*, from nine to twelve in the Forenoon, and from two till five in the Afternoon each Day, for taking and in-registring all Entries of Merchants, Brewers, &c. and for receiving all Monies payable by them, and for other necessary Transactions in Relation to the Business of Excise. *A. E.* § 52.

F.

Fair Brewers to pay Excise upon the Spot.

1 FAIRS—All Persons selling and retailing Beer, Ale, Aquavita, or strong Waters, only at the General Assizes, Quarter Sessions, or Fairs during the Time of Assizes, Sessions, or Fairs, shall on the Place, and before they draw or tap their Liquors, pay the Excise thereof (except brewed by any common Brewer) to the Excise Officer appointed then and there to receive the same. And if any Person shall neglect, or refuse doing thereof, such Officer shall and may seize and detain in his Custody such Liquors, till Excise of the same be paid. *Ibid.* § 40.

Vid. Licences, 2.

A T A B L E of FEES to be taken by the Officers
of the several Custom-Houses in the Kingdom of
I R E L A N D, 1695.

| | Custom. | Surv. Genl. | Comptrolr. | Searcher. | Total. |
|---|------------|-------------|------------|------------|--------------|
| | s. d. | s. d. | s. d. | s. d. | s. d. |
| E NTRY or Invoice of every Ship from <i>Great Britain</i> by Natives. ————— } | 1 4 | 4 — | 4 — | 1 — | 3 — |
| From foreign Parts by Natives. —By Strangers ————— } | 1 8 2 — | 8 — 1 — | 8 — 1 — | 2 — 2 6 | 5 — 6 6 |
| Outvoice of every Ship to <i>Great</i> <i>Britain</i> by Natives. ————— } | — 4 | — 4 | — 4 | — 6 | — 1 6 |
| —To foreign Parts by Natives —By Strangers ————— } | — 4 1 — | — 4 1 — | — 4 1 — | — 6 1 — | — 1 6 4 — |
| Clearing in or out by Natives — —By Strangers ————— } | — 6 1 4 | — 3 — 8 | — 3 — 8 | — — — — | — 1 — 2 8 |
| Clearing in or out, to or from foreign Parts. ————— } | 1 — | — 6 | — 6 | — — | — 2 — |
| Entry of Goods to or from <i>Great</i> <i>Britain</i> ————— } | — 4 | — 4 | — 4 | — 6 | — 1 6 |
| —From foreign Parts ————— } | — 8 | — 8 | — 8 | — 6 | — 2 6 |
| Bills of Store by Natives — —For Strangers ————— } | — 6 — — | — 6 — — | — 6 — — | — 6 — 6 | — 2 — 6 |
| For every Cocket ————— } | 1 — | — 9 | — 9 | — 6 | — 3 — |
| Invoice of every Vessel Coast- ways ————— } | — 2 | — 1 | — 1 | — 3 | — 7 |
| Warrants for discharging Goods Coastways ————— } | — — | — — | — — | — 6 | — 6 |
| Entry of every Coasting Vessel outwards. ————— } | — 2 | — 1 | — 1 | — 3 | — 7 |
| Every Let-pafs, Tranfire, or Cocket along the Coasts for all Goods for which Bond is given ————— } | — — | — — | — — | — 6 | — 6 |

But in Case where Duty is paid
inwards and none outwards,
the Merchant or Owner shall
be obliged to take out a Cer-
tificate of the Payment of the
Duty, and not otherwise.

F E E S.

| | Customer. | | Surv. Genl. | | Comptrolr | | Searcher | | Total. | |
|--|-----------|----|-------------|----|-----------|----|----------|----|--------|----|
| | s. | d. | s. | d. | s. | d. | s. | d. | s. | d. |
| Certificate for Goods that paid Duty inwards and none outwards. ————— | 1 | 2 | 7 | | 7 | | | | 2 | 4 |
| For every Coast Certificate, that is to be returned in Discharge of a Bond ————— | 1 | 2 | 8 | | 8 | | 6 | | 3 | |
| Cancelling or Discharging Bonds and filing the Certificate ————— | | 6 | | | | | | | | 6 |
| Every Endorsment on Cockets, or Return of a Certificate ————— | | 4 | 4 | | 4 | | | | 1 | |
| For endorsing every Licence for Wooll or other Goods ————— | | 4 | | | | | | | | 4 |
| Certificate for landing Coals ————— | 1 | 2 | 4 | | 4 | | | | 1 | 10 |
| For Bonds to his Majesty's Use for Employment ————— | 1 | 6 | | | | | | | 1 | 6 |
| Bonds to his Majesty's Use, on all Occasions except for Employment ————— | 1 | | | | | | | | 1 | |
| Certificate upon Warrant for the chief Governor paying no Duty ————— | 1 | 6 | 9 | | 9 | | | | 3 | |
| Cocket of every great Ship laden with Corn outwards, 100 Tons Burden and upwards ————— | | | | | | | 6 | 8 | 6 | 8 |
| Ditto for every small Bark under 100 Ton, laden with Corn outwards ————— | | | | | | | 3 | 4 | 3 | 4 |
| Every Dicker of tann'd Hides. ————— | | | | | | | 2 | | | 2 |

| | |
|--|----|
| Every Tun of Liquors, Gauger, ————— | d. |
| Every Barrel of Beef, Herrings, &c. Gauger ————— | 4 |
| Every Tun of Tallow, Butter, &c. Gauger ————— | 10 |
| Every Pack of Yarn, Frize, Skins, &c. Packer ————— | 4 |

F E E S to be taken for **CRANAGE** and **WHARFAGE**, jointly, and never separately, in the Port of *Dublin* only, *viz.*

| | <i>Craner.</i> |
|--|----------------|
| | <i>s. d.</i> |
| For all Liquids, and all dry Goods in Cask, and for all weighable Commodities, <i>per Tun</i> , for both Cranage and Wharfage | 0 6 |
| For loose Reams or Bundles of Paper, <i>per 100</i> | 0 4 |
| For Baggs of Wooll, Hops, Horſe-Packs, Packs of Skins, or Chetts of Glaſs, or Earthen Ware, Trunks or Cafes, Cribbs of Glaſs, Bales of Paper, Hampers and Baskets of Bottles, and the like in or out | 0 2 |
| For Barrells of Anchovies, Capers, Keggs of Sturgeon, Jarrs of Oyle, and Olives, and the like <i>per ſcore</i> , Inwards | 0 2 |
| For Calve Skins, Goat Skins, and Pelts looſe, the 100 <i>cont.</i> 10 Dozen in or out | 0 1 |
| For Boxes, Bundles, Truſſes, Barrells, and the like Inwards, each | 0 1 |
| For every hundred Barrells of Lamp Black | 0 2 |
| For Beef, Herrings, Butter, Tallow, Pork, Cheeſe, and Salmon, <i>per Tun</i> , Outwards | 0 4 |
| For any other Goods not here mentioned, that ſhall come to the Crane, <i>per Tun</i> | 0 6 |
| For every 120 <i>Deal</i> Boards, or Salt and tann'd Hides | 0 2 |
| For Grain and Meal of all ſorts, Salt and Coals, <i>per Tun</i> , at 10 Barrells <i>per Tun</i> | 0 1 |
| Timber, <i>per Tun</i> | 0 6 |
| Every Thouſand Pantyles | 0 3 |

None of the above Goods to pay Cranage or Wharfage, as above, or any other Fee, unleſs the Merchant or Owner, ſhall actually Land them at the Cuſtom-houſe Key, or Ship them off thence.

“ **I**T is agreed upon between the Maſters, Wardens, and Brethren, of the Guild of Merchants, *Dublin*, and the ſeveral Patent Officers of the Cuſtom-houſe, above mentioned, that the above Fees ſhall be taken for the future, and none other.

Ex. per Tho. Tiſon, Cler' Parl' Dom' Com'.

N. B. *The*

F E E S.

N. B. *The foregoing TABLES of FEES are different from those established by the Act of Customs. § 32. being so settled by Agreement between the Merchants and Officers. Anno 1695. as above.*

- | | | |
|---|---|-----------------|
| | | s. d. |
| | For taking away the Sails of any Ship, Bark, or other Vessel, for a Contempt or Misdemeanour— | } Searcher. 2 6 |
| | Out of every Bark or Boat, bringing in Apples, to the Searcher, One Hundred of the same. | } A.C. § 32. |
| | Out of every Bark or Boat, bringing in Oysters, to the Searcher, One Hundred of the same. | } |
| Lord Lieutenant, &c. may appoint Salaries to Officers of the Customs. | 2—If the above Fees by Reason of the smallness of Trade in any Port in this Kingdom, shall appear to be Insufficient for maintenance of his Majesty's Officers employed therein, then the Chief Governor or Governors, and Privy Council for the Time being, may establish such yearly Salaries, to be paid the said Officers out of the <i>Exchequer</i> , as they in their Judgment shall think fit, according to the Merit of their Service, Care, and Pains. <i>Ibid.</i> § 33. | |
| Taster's Fees. | 3—It shall and may be lawful, for the Taster of all Wines, Oyles and other Liquors, Imported into any Port of this Kingdom, and the Surveyor of the Outs and Defects of the same, for the Time being, to demand and receive the Fees following, viz. | |
| | For every Butt, Pipe, Puncheon, or large Cask, that shall be tasted or surveyed. 6 d. | |
| | For every Hoghead, Tierce, Barrel, Rundlet, or smaller Vessel that shall be tasted or surveyed. 3 d. <i>Ibid.</i> § 34. | |
| | <i>Vid. Land Carriages, 4. Licences, 13, 25.</i> | |
| | <i>Linen, 2.</i> | |
| | <i>Quit-Rent, 3, 5.</i> | |
| | <i>Tobacco, 4.</i> | |
| | FIGGS } <i>Vid. Goods, 3. Wines, 1.</i> | |
| | FLAX } | |
| | 1 FLAXSEEDS— <i>Holland Flaxseed, or Russia, or Muscovia Flaxseed, or Hempseed, to be imported Duty free. 2 Annæ cap 4. § 11.</i> | |
| Premium on Hemp or Flax-Seed imported, s. per Hoghead. | 2—The Præmium of 5 s. for every Hoghead of good and sound Hempseed or Flaxseed of the Growth of <i>Russia, Germany, the Netherlands, or the East-Country</i> , granted by 6 & 8 <i>Annæ</i> , and 2 <i>Geo. I.</i> is farther continued to the 24 th December, 1744. And the like Præmium of 5 s. per Hoghead, each Hoghead containing 7 Bushels, is granted, during the | |

FLAX-SEED.

FISH.

GAUGERS.

the said Time, for sound, merchantable Flaxseed and Hempseed Imported, of the Growth of any of the *English* Plantations in *America*. 7 *Geo. II. cap. 10. § 1.*

3—Provided, that during the said Time, 5 s. Custom be paid for every Hogshead of foreign Hempseed or Flaxseed exported out of this Kingdom. *Ibid. § 2.*

4—No Person is intituled to the Præmium hereby granted, until he hath made Oath before the Collector of the Customs in the Port, where Imported, expressing the Name of the Country from whence he believes the same was Imported, and that he verily believes it to be sound and good, and of the Growth of the Summer then next preceeding. *Ibid.*

§ 3.

1 FISH.—Any Sort of Stockfish, Ling, Pilchard or other Fish, &c. dried or salted Fish, usually fish'd for, and caught by the People of *Great-Britain* and *Ireland*, or any sort of Codfish or Herrings, or any Oyl or Blubber made of any kind of Fish whatsoever, or any Whale-fins or Whale-bones Imported, not caught in Vessels truly and properly belonging to *English*, and the said Fish, cured, saved and dried, and the Oyl and Blubber aforesaid (which shall be accounted and pay as Oyl) not made by *English* or *Irish*, being Imported into *Great-Britain* or *Ireland*, shall pay double Alien's Custom. *A. N. § 5. Vid. Oyles, 2.*

FLOTSAM, vid. *Goods, 26. Ships, 12.*

FREE PORTS, vid. *Aliens, 4.*

FUSTICK, } vid. *Plantations, 12.*

FURRS, }

G.

GABBARD NOTES, vid. *Boatmen, 1.*

GABBARDS, vid. *Boatmen, 1. Goods, 28. Lighters, 1.*

1 GAUGERS.—For the better accounting with Brewers, Distillers, &c. the Commissioners or their Sub-Commissioners respectively, shall and may under their Hands and Seals appoint such, and so many Gaugers or Seachers as they find needful, to enter by Night or by Day, into all or any Houses, Brewhouses, Stillhouses, or other Places whatsoever, belonging to any Brewer, Distiller, &c. and to Gauge the Coppers, Fatts, or other Vessels of any Brewer, and take Account of the Barrels of Drink brewed, or the Quantity of

Custom on
foreign
Hemp or
Flaxseed
Exported.
The Mer-
chant's
Oath.

not caught
in *English*
Shipping,
and cured
by *English*,
to pay dou-
ble Alien's
Custom.

Their Power
and Duty.

Aquavitæ

GAUGERS.

GOODS.

Aquavitæ or Strong Waters made or distilled, and make Return or Report thereof, under his or their Hands, to the said Commissioners their Sub-Commissioners or Deputies. And the Quantity so returned or reported by the Gauger shall be the Charge, according to which Excise shall be paid, in Case such Return do exceed what the Brewers and Distillers shall on Entry charge themselves with, and not otherwise
A. E. § 37.

May taste
the Drink
on any
Brewer's
Dray.

2—May from Time to Time, taste the Drink on any Brewer's Dray, where, or when soever they find or meet the same, and also (on request) may enter the Cellars or other Rooms of any Non-brewing Retailer, and taste the Drink in the same. Any such Retailer refusing Entrance, or admitting Entrance, refusing to give Account of his Brewer's Name, and Quantity of Drink he had from him, and when received, shall forfeit 5 *l.* to be levied according to the Act of Excise, with like Remedy of Appeal. 4 *Geo. I. cap. 2. § 9.*

Their Power
as to Non-
Brewing Re-
tailers.

How to
Charge the
Duties on
Strong Wa-
ters from a
Decrease of
Wash.

3—May keep an Account of all Wash and Low-Wines in Possession of any Distiller, and on decrease of Wash from Corn malted or unmalted, or any other Grain, may Charge such Distiller with as much strong Waters as one ninth of the Decrease amounts to, or as one third of the first Extraction from the said Wash, so decreased (commonly called Low-Wines) shall amount to. And on decrease of any Wash from Sugars, Molosses, or other decayed Wines, may charge such Distiller with one sixth Part as strong Waters, or with as many Gallons of strong Waters, as one half of the first Extraction of Low-Wines shall amount to, and such Distiller shall pay Duty accordingly. 4 *Geo. I. cap. 2. § 9.*

Vid. ALE-HOUSE-KEEPERS, 5, 6.

BREWERS, 3, 6.

COMMISSIONERS OF EXCISE, 7.

DISTILLERS, 1.

GINGER, vid. *Plantations*, 12.

GOALERS, vid. *Distress*, 4, 5.

Goods of
Asia, Africa,
or America,
in what
Ships to be
Imported.

1 GOODS,—No Goods or Commodities whatsoever of the Growth, Production, or Manufacture of *Africa, Asia, or America*, or any Part thereof, or which are described or laid down in the usual Maps or Charts of those Places, shall be imported into *Great-Britain* or *Ireland*, in any other Ships or Vessels whatsoever; but in such as do truly, and without Fraud belong only to the People of *Great Britain, Ireland*, or of the Lands, Islands, Plantations or Territories in *Asia, Africa, or America*, to the Crown of *England* belonging, as Proprietors or right Owners thereof, and whereof the Master and three fourths of the Mariners at least are *English*; under forfeiture of all such Goods, and of the Ship in which Imported, with all her Guns,

G O O D S.

Guns, Tackle, Furniture, Ammunition, and Apparel, one Moiety to the Crown, and the other to him or them who shall seize, inform, or sue for the same in any Court of Record, by Bill, Information, Plaint, or other Action; wherein no Effoin, Protection, or Wager of Law, shall be allowed.

A.N. § 3.

2—No Goods or Commodities of foreign Growth, Production or Manufacture, which are to be Imported in *English* what Places. Shipping and navigated as abovesaid, shall be shipp'd or brought from any other Places or Countries, but only from those of their said Growth, Production, or Manufacture; or from those Ports, where they can only, or are usually first shipp'd for Transportation, and from no other Places or Countries, under forfeiture of all such Goods so imported contrary to the true meaning hereof, as also the Ship, &c. (*as in preced. Art.*) *Ibid.* § 4.

3—No Goods or Commodities of the Growth, Production, or Manufacture of *Muscovy*, or of any of the Countries or Dominions to the Great Duke or Emperor of *Muscovy* or *Russia* belonging; also no sorts of Malts, Timber, or Boards, no foreign Salt, Pitch, Tarr, Rosin, Hemp or Flax, Raisins, Figgss, Prunes, Olive Oyls, no sorts of Corn or Grain, Sugars, Potashes, Wines, Vinegar, or Spirits called *Aquavitæ* or Brandy Wine, shall be imported into *Great-Britain* or *Ireland*, in any Ship or Vessel whatsoever, but in such as do truly and without Fraud belong to some of the People thereof, as true Owners and Proprietors, and navigated as aforesaid (*Art. 1.*) and that no Currans nor Commodities of the Growth, Production or Manufacture of any of the Countries or Dominions to the *Ottoman* or *Turkish* Empire belonging, shall be imported in any other than *English* built Shipping and navigated as aforesaid; except only such foreign Ships as are of the Built of that Country or Place, of which said Goods are the Growth, Product, or Manufacture respectively, or of such Port where the said Goods can only be, or most usually are first shipp'd for Transportation; and whereof the Master and at least $\frac{3}{4}$ of the Mariners are of the said Country or Place, on forfeiture of Ship and Goods to be disposed of, and recovered as before. (*Art. 1.*) *Ibid.* § 8.

4—This shall not restrain the Importation of any Commodities of the *Streights* or *Levant* Seas, loaden in *English* built Shipping, and navigated as above (*Art. 1.*) from the usual Ports or Places for lading them heretofore within the said *Streights* or *Levant* Seas, though not of the very Growth of the said Places. *Ibid.* § 12.

5—People of *Great-Britain*, *Ireland*, or Islands of *Guernsey* or *Jersey*, may in Ships to them belonging and navigated as above, import.

G O O D S.

above, load, and bring in, from any of the Ports of *Spain* or *Portugal*, or Western Islands, commonly called *Azores*, or *Madera*, or *Canary* Islands, all Sorts of Goods or Commodities, of the Growth, Product, or Manufacture of the Plantations or Dominions of either of them respectively. *Ibid.* § 14.

Bullion and Prize Goods excepted. 6—Nothing in this Act contained, shall Extend to Bullion, or Goods taken by way of Reprizal, by any Ship belonging to *Great-Britain* or *Ireland*, or Islands of *Guernsey* or *Jersey*, navigated as above, having Commission from the Crown. *Ibid.* § 15.

Foreign Vessels not to trade Coastways or between England and Ireland, &c. on forfeiture of Ship and Goods. 7—No Person whatsoever, shall load or cause to be laden and carried in any Bottom, Ship or Vessel whatsoever, whereof any Stranger or Strangers born (unless naturalized) be Owners, part Owners or Master, and whereof three fourths of the Mariners at least are not *English*, any Goods, Commodities, or Things of what Kind or Nature soever the same shall be, from one Port or Creek of *Great-Britain*, *Ireland*, or Islands of *Guernsey* or *Jersey*, to another Port or Creek of the same or any of them, under forfeiture of all such Goods so laded and carried, together with the Ship, &c. to be recovered in manner aforesaid. (*Art. 1.*) *Ibid.* § 6.

Custom-Rates made a Law. 8—*Custom*—The Book of Rates hereunto annexed shall be the Rates, according to which all Goods and Merchandizes of every natural born Subject or Denizen, Imported or Exported, of the Value of every 20*s.* as therein rated shall pay 12*d.* *English* Money; which Book of Rates, with the Rules, Orders, and Directions thereunto annexed, shall be and remain as effectual to all Intents and Purposes, as if included in the Body of this Act. (*vid. the Advertisement preceding the Rates.*) *A. C.* § 2.

Goods not Rated for Custom to be valued on Oath of the Importer. 9—If any Goods liable to Custom, be Imported or Exported, which are not mentioned in the said Rates, the Customer or Collector for the Time being, shall levy the Custom and Subsidy of Poundage, according to the true Value and Price of such Goods, to be affirmed on Oath of the Merchant in Presence of the Customer, Collector, Comptroller, and Surveyor, or any two of them. *Ibid.* § 30.

Plantation Goods from Great-Britain to pay but half Custom. Wines and Tobacco from Great-Britain, what Custom to pay. 10—All Commodities of the Growth or Manufacture of the *British* Plantations, first Imported into, and landed in *Great-Britain*, and thence Exported into *Ireland*, shall pay but one half of the Custom imposed by the said Rates. *Ibid.* § 35.

11—All Wines and Tobaccos imported from *Great-Britain*, shall pay only so much Subsidy, as on Exportation thereof, ought to be repayed or discharged of the Tonnage, Poundage,

age, and additional Duties, there paid or secured for the same.

Ibid. § 35.

- 12—All Silks and Silk Manufactures, and all other foreign Goods from Commodities, except Wines and Tobaccos, and Commodities from the *English* Plantations, Imported by Subjects from any Part beyond the Seas, other than *Great-Britain*, shall pay one third more in Subsidy, over and above the Subsidy payable for the same according to the said (*Custom*) Rates.

Ibid. § *ibid.*

- 13—And for all, or any Commodities Imported or Exported by Aliens, shall be paid double the Custom or Subsidy payable by this Act, for the same Commodities Imported or Exported by Subjects. *Ibid.* § *ibid.*

- 14—Every Merchant shall be allowed on all Goods Imported, appointed to pay the Subsidy of Poundage, according to the said Rates, 5 *l.* in the Hundred of the said Subsidy. *Ibid.*

Rule 8.

- 15—All Merchandizes Customed outwards in any Ship or Vessel, which cannot be laden aboard the same Ship, shall be appointed to another Ship by Certificate openly Sealed, subscribed and Delivered in the Custom-House, on Oaths of the Searchers or Surveyors and Owners openly taken, that said Goods did not pass according to the former Cocket. *Ibid.*

Rule, 26.

- 16—If any Goods or Merchandizes of any Merchant, being born a Denizen of any of his Majesty's Dominions, shall be taken by Enemies or Pirates upon the Sea, or perish in any Ship taken or perish'd, whereof the Subsidies or other Duties shall be duly paid or agreed for, and that duely proved before the Lord Treasurer of *Ireland*, or the Chief Baron of the Exchequer for the Time being, by Examination of the same Merchant or his Executors or Administrators, or by two credible Witnesses at the least Sworn, or other reasonable proof and Witness Sworn, then the same Merchant or his Executors or Administrators shall, and may Ship in the same Port where said Goods were Customed, so much other Goods, as those lost shall amount to in Custom, without paying any thing for the same, so as said proof be recorded and allowed of in the Court of Exchequer, and certified to the Collector of the Port, where the said Goods are to be Shipp'd Custom free. *Ibid.*

§ 4.

- 17—If any Merchant, having duely paid all Duties inwards for foreign Goods, shall keep the same or any Part thereof in his Hands without Alteration of Property, * after a Year be

* Foreign Goods that have paid Duty Inwards may be exported before the Expiration of 12 Months Duty Free, and the Exporter (if a Native) is also intitled,

Goods from foreign Parts to pay one third additional Custom.

Aliens to pay double Custom.

5 per Cent. in Custom.

Goods customed Outward in one Ship, which cannot be laden thereon, may be shipp'd on another.

Natives having lost their Goods that paid Custom Outwards, may ship out so much other Goods, as those lost amounted to in Custom, Duty free

Goods that paid Duty at Importation, may be shipp'd out Duty free.

G O O D S.

elapsed, he is to be permitted (if he think fit) to export the same without paying any Subsidy Outwards, on due Proof of Entry thereof, and Payment of Subsidy Inwards. *Ibid.* Rule 5.

Excise on Drugs. 18—*Excise*—For all Manner and Sorts of Drugs Imported, of the Value of every 20 s. thereof, as they are particularly and respectively rated and valued in the (*Excise*) Rates, to be paid, and so after that Rate for a greater or lesser Quantity, 2 s.—For all manner and sorts of raw Hemp, undrest Flax, Tow, Tarr, Rosin, Pitch, Wax, Cable, Cable-Yarn, or Cordage Imported, of the Value of every 20 s. &c. to be paid, and so after that Rate for a greater or lesser Quantity, 6 d.—For all sorts of Wine, Tobacco, Silks, Salts, and other Goods and Merchandizes of what nature or kind soever specified and rated in the said Book of Rates, Imported into this Kingdom, of the Value of every 20 s. of the same, as particularly rated and valued in the Book of Rates, to be paid, and so for a greater or lesser Quantity 12 d. (vid. *Advertisement preceding the Book of Rates.*) A. E. § 4, 5, & 6.

Excise Rates made a Law. 19—Which said Rates, and every Article therein contained, shall be, and remain as effectual, to all Intents and Purposes, as if particularly included in the Body of this Act. *Ibid.* § 8.

Goods not rated for Excise how to be valued. 20—For all other sorts of Goods, &c. Imported, not therein rated, except *Jewels, Bullion, Corn, Victuals, Arms, and Ammunition*, of the Value of every 20 s. of the same as rated for Custom, and if omitted and not specified in the Custom-Rates, then as they shall be rated and valued by the Sub-Commissioner, Collector and Searcher for Excise in the Port where Imported, or according to the highest Market-Price, the said Commodities may then bear, to be paid, and so after that Rate, for a greater or lesser Quantity 12 d. *Ibid.* § 7.

Fine Goods may be secured in the Store. 21—The Commissioners, and the respective Customers and Collectors, or their Deputies (for whom they will answer) may by Warrant in Writing on the Arrival of any Ship with Goods from beyond Seas, secure and take out of the same, all fine Goods of small Bulk or Package, as they may discover, or have cause to suspect their being intended to be conveyed on Shore without payment of Duty, and put the same into the Ware-houses of the respective Custom-houses, there to remain till Payment of the Duty. A. C. § 9.

ruled to a Drawback or Repayment of one Moiety of the Custom paid Inwards for the same. Vid. Drawbacks, Art. 1.

- 22—If any Ship importing Goods from beyond Seas, shall ^{Also all} not fully unlade or discharge the same within 28 Days after ^{Goods not} her Arrival, (Wind and Weather permitting) then for pre- ^{discharged} venting Fraud or Charge, the said Commissioners, &c. may ^{within 28} unlade, and take on Shore all the Goods found in such Ship, ^{Days after} and the same to secure in his Majesty's Stores or elsewhere, ^{the Ships} and the Charge thereof to be born by the Owners and ^{Arrival:} Claimers thereof, at such moderate Rates, as the said Com- ^{And to pay} missioners, &c. shall judge equal, and if any Person find ^{Warehouse} himself aggrieved touching the said Rates, he may Appeal ^{Rates.} to the Chief Governour, or Governours for the Time being, ^{Appeal.} who are impowered to determine the same. *Ibid.* § *ibid.*
- 23—Any Person refusing to permit such Fine, or other Goods ^{Penalty on} to be unladen and secured as aforesaid, shall on Proof thereof, ^{Persons re-} forfeit 100 l. *Ibid.* § 10. ^{fusing.}
- 24—Any three or more Commissioners of the Revenue, the ^{Goods re-} Collectors or other Chief Officer in the Port for the Time ^{maining in} being, in their respective Districts, in all Cases where Goods ^{the Stores 6} are lodged in the Stores for the Security of his Majesty's ^{Months be-} Duties, shall cause all such Goods (which shall have remained ^{fore Pay-} there six Months, the Duties not paid or secured as the Law ^{ment, &c.} directs) to be publickly sold by Auction, or Inch of Candle; ^{of the Du-} and the Produce of such Sale shall be first applied towards ^{ties, may be} Payment of the Duties, and next the Charges of Warehouse- ^{fold, and} Room, Freight, and other Charges, and the Overplus shall ^{how.} be paid to the Proprietor, or other Persons authorized to receive the same. Provided always, that before such Sale, one Month's Notice thereof, and the Place, Day and Hour of making the same shall publickly be posted up at the Custom-house, and also at the *Tholsel*, or Market-house of the Port, where it is to be made. 12 Geo. I. cap. 2. § 8.
- 25—All Goods not entred, nor mentioned in the Invoice, and ^{Goods not} found concealed in the Ship 48 Hours, after such Invoice ^{Enter'd or} made, shall be liable to forfeiture, as fully, as if they were ^{Invoiced in} actually carried out of the Ship with Intention to Run them, ^{48 Hours} to be prosecuted and disposed of according to the Act of ^{after Invoic-} Excise. 6 Geo. I. cap. 8. § 2. ^{ing, forfeit-}
- 26—All Goods saved out of any Ship or Vessel, forced on ^{Goods saved} Shore or Stranded on the Coasts of this Kingdom (not being ^{out of any} * wrecked Goods, *Jetſam* †, *Flotſam* ‡, or *Lagan* ||) shall ^{Vessel in} be liable to Duty, ^{Distress, li-} after ^{able to Duty.}

E

* Wrack'd Goods are such as are thrown or left on Land by the Sea, 5 Co. pl. 106. and belong to the King by his Prerogative, or such other Persons to whom the King hath granted Wrack, *v.d. Tit. Wrack.*

† Jetſam, is any Thing thrown out of a Ship, being in Danger of Wrack, and afterwards the Ship perishes. 5 Co. 106. 6.

‡ Flotſam, is when a Ship perishes and the Goods float upon the Sea, Co. *ibid.*

|| Lagan, is such heavy Goods as the Mariners in Danger of Ship-wrack cast into the

GOODS.

after Charges of Salvage, &c. paid, be subject to Payment of the like Duties, and the Owners be entituled to such Drawbacks on Exportation, and the like Allowance and Abatements, as if the same were regularly Imported. *Ibid.*

§ 3.

Merchants 27—No Merchant, Native or Stranger, shall ship off the Goods of a Stranger in the Name of a Native, on Forfeiture of the Goods so enter'd, and all his Goods personal. *A. C.*

Rule 2.

28—No Goods, Wares, or Merchandizes whatsoever exciseable, shall be taken up or discharged out of any Vessel whatsoever, from beyond Seas, not in Leak or Wrack, to be laid on Land; or laden or put off from any Wharf, Key, or other Place on Land, into any Lighter, Boat, Ship, or Vessel whatsoever, for Exportation, before Entry of such Vessel at the Custom House, or at any other Time or Times, but only in the Day light, viz. from the 1st of *March*, to the last of *September*, betwixt Sun rising and Sun setting, and from the last of *September* to the 1st of *March* between seven in the Morning and four in the Afternoon, nor at, in, or upon any other Place or Places, than upon the open Key or Wharfs of the several Custom Houses of the Ports of this Realm, or such other Places as the chief Governor or Governors and Privy Council of *Ireland*, for the time being, on Application by the Commissioners of Excise, shall from time to time appoint, nor without the Knowledge or Consent of the Officers on Board, on forfeiture of all such Goods so discharged or laden, and also the Value thereof, to be levied by Distress upon the Goods and Chattels of the Claimers, or Proprietors of the same. *A. E.* § 10.

Vid. Ports.

Goods In- 29—All Goods whatsoever coming in or going out, either from wards, Out-wards, or Coastways, landed or shipped before Entry, &c. forfeited and the Value.

the Sea with a Buoy or Cork fastened to them, that they may find and have them again. If the Ship perish, they are called Lagan or Ligan, a Ligando; and such Goods with Jetam and Flotiam, while they continue on the Sea belong to the Admiral by his Patent, but if cast upon the Land they are then called Wrack, and belong to him that batts the Wrack, vid. Co. ibid.

Merchant,

G O O D S.

COASTWAYS.

Merchant, Importer, or other Person landing, or shipping the same, shall likewise forfeit more, the just Value of the Goods.

A. E. § 17.

- 30—*Coastways* No Person shall carry any Goods prohibited, or ^{Goods} whereof any Duties are payable, to discharge the same in any ^{Coastways} other Port or Place in this Realm, unless such Person do, be- ^{to be en-} fore shipping thereof declare to the Collector, together with ^{ter'd and} the Customer or Comptroller of the Port, where shipp'd, in the ^{Bond given.} open Custom House, the Nature, Length, Number, or other Contents and Value of said Goods, and shall also enter into sufficient Obligation in Law, with sufficient security to the Crown, in a Sum amounting to the double Value of the Goods, so declared, with Condition that the same shall be discharged at some lawful Port, or Place within this Realm, and no other Port or Place whatsoever; which Bonds are to be taken by said Collectors of the Customs or their Deputies accordingly. *A. C. § 17.*

- 31—And in Case any of said Goods, shall be shipp'd or laden in any other Ship, to be carried *Coastways*, before such Declara- ^{Goods} tion made, and Security given as aforesaid, then all said Goods ^{Shipp'd} or their Value shall be forfeited. *Ibid. § 18.* ^{Coastways}

- 32—Every Person shipping such Goods, and giving Bond as ^{before such} aforesaid, shall within two Months after shipping thereof, ^{Declaration} bring a true Certificate, under the Hand and Seal of Office of ^{and Bond,} the Customer, or Collector, or Comptroller, or their Deputies, ^{forfeited.} of the Port where the same shall be discharged, testifying, that said Goods so shipp'd, and the true Nature, Length and Number, or other Contents and Value thereof, is there discharged and landed, which Certificate, said Customer and Comptroller shall on Discharge thereof deliver without Delay. *Ibid. § Ibid.*

- 33—Every Merchant, who will convey or carry any foreign ^{Foreign} Goods, for which Custom was paid at Importation, from one ^{Goods how} Port in this Realm to another Port in the same, shall bring ^{to be carried} from the Collector and Comptroller of the Port, where said ^{Coastways.} Goods shall be so entred, a Certificate under their Seals, directed to the Collector and Comptroller of the Port, where the same shall be conveyed and carryed, specifying in said Certificate the Quality and Quantity of Weight, Number and Measure of the Goods, which Certificate shall be delivered to said Customer, Collector and Comptroller before discharge thereof, that they, or such as they shall appoint, may examine whether the Quality and Quantity of the same do agree with such Certificate. And if any such Certificate, shall not be duely made in Form and Manner aforesaid, such Customer, or Collector, shall forfeit his or their Office. And if such Goods or any Part thereof shall be discharged, unpack'd, or

G O O D S.

put to Sale within any other Port than the same, where first entered, before said Certificate be delivered, and the Goods seen as aforesaid, the same shall be forfeited and confiscated.

A. C. § 19.

Coast Certificates for exciseable Goods.

34—Every Person shipping Goods Coastways, which had before paid Excise, shall take from the Officer of Excise in the Port, where he shall ship the same, a Certificate under the Hand of such Officer, certifying the Contents, Quantity and Quality thereof, which Certificate shall be delivered to the Officer of Excise in the Port, where they arrive, who shall thereupon grant Warrant for their landing and taking up. But if such Certificate shall be concealed, or omitted to be taken out and delivered as aforesaid, then such Goods shall be liable to Entry and Payment of Excise, as if imported directly from beyond Seas. *A. E. § 28.*

If the Ship be to discharge at different Ports, Cocket to be endorsed,

35—In Case a Ship be to deliver part of her Goods at one Port and the rest at any other Port or Ports, the Officers of Excise where such part of said Goods or Lading shall happen to be delivered, shall certify and indorse on the Back of the Lett pass or Transire, the Quantity and Quality of the Goods therein mentioned, which have been landed and delivered in such Port or Ports. *A. E. § 27.*

Vid. Abatement, 1, 2.

Aliens, 5.

Boatmen, 1.

Boats, 1, 2.

Certificates, 2.

Custom, 2.

Distress, 3.

East-India Goods, 1.

English, 2.

Entries, 2, 3, 5, 7, 8, 9, 10, 11.

Exchequer, 2.

Excise, 4, 5, 6.

Fish, 1.

Hops, per Tot.

Isleman, per Tot.

Land Carriages, 1, 2, 3.

Masters, per Tot.

Officers, 1, 2, 3, 4, 8, 15, 16, 17, 18, 20, 21, 22.

Plantations, 1, 7, 8, 9, 10, 11, 12, 13.

Seizures, per Tot.

Ships, per Tot.

Ware Houses, 1, 2.

Wharfingers, 1.

Wines, 1.

GRAIN

GREENWICH HOSPITAL.

GRAIN, *vid. Goods*, 3.*Wines*, 1.

- 1 GREENWICH HOSPITAL, — Every Seaman or other Person employed by her Majesty, her Heirs or Successors, or by any other Person in her Majesty's Ships, or any Ship or Vessel belonging to *Great Britain*, or *Ireland*, or Dominions thereunto belonging, and every Master or Owner, navigating or working in his own Ship or Vessel, whether employed on the high Sea, or Coasts of the same, or in any Port, Bay, or Creek (except such Apprentices under 18 Years of Age, as are exempted by 2d *Annæ*, C. 16, B. and Persons employed in any Boat on any the Coasts of *Great Britain*, or *Ireland*, in taking of Fish which are brought fresh on Shore into *Great Britain* or *Ireland*, and Persons employed in Boats or Vessels, that Trade only from place to place within any River of *Great Britain* or *Ireland*, or in any open Boats upon the Coasts of the same) shall pay 6 *d. per* Menssem, or proportionably for a lesser Time, during the Time he or they shall be employed in, or belonging to said Ship or Vessel, for better Support of the *Royal Hospital at Greenwich*. 10 *Annæ*, cap. 17, § 1. B. Seamen to pay 6d. per Menssem to the Support of Greenwich Hospital.
- 2—The Master, Owner, or Commander of every Ship or Vessel, not in her Majesty's Service, is hereby impowered and required to deduct and detain out of the Wages, or other Profits accruing to such Seaman or other Person employed in his Ship or Vessel, (other than such as are excepted, *Art.* 1.) said Duty of 6 *d. per* Menssem, and shall pay the same to the Officers on that Behalf appointed. *Ibid.* § 2. To be stop'd by the Masters, &c.
- 3—The Lord High Admiral of *Great Britain*, or Commissioners appointed for executing that Office for the Time being, shall and may appoint such Receiver or Receivers of said Duty, as they think fit, and also may Authorize such Receiver, or Receivers, to depute and appoint the Collectors, or other Officers of the Customs, or such others as he or they shall think fit, to collect and receive the same, and all said Collectors and officers of the Customs, if so appointed, are to collect the same according to such Instructions, as shall from Time to Time be sent them in Writing by said Receiver or Receivers, and said Collectors and other Officers of the Customs, or others appointed to receive the same, shall for their Care and pains therein, have such Allowance out of said Duties, as the Lord High Admiral of *Great Britain*, or Commissioners for executing that Office shall judge reasonable. *Ibid.* § 3. Lord high Admiral to appoint Receivers. And to grant them Allowances out of said Duties.

GREENWICH HOSPITAL.

Receivers
may sum-
mon Ma-
sters or
Owners (not
residing a-
bove ten
Miles off)
and examine
them on
Oath.

Penalty for
refusing.

4—Said Receiver, or Receivers, or his, or their Deputies for the Time being, for better discovery of what shall be due, may, by Warrant under his or their Hands, summon all Masters and Commanders, or (in their Absence) the Owners of Ships and Vessels, not in her Majesty's Service, to appear at his or their Office, (so as the Person so summoned be not obliged to travel above ten Miles for the making such Appearance) and may examine every such Master, &c. as to the Number and Times of Service of all and every Person or Persons belonging to, or employed in such Ships or Vessels, who are liable to or chargeable with said Duty; and if such Masters, &c. or any of them shall refuse, when so summoned, (not having a reasonable Excuse) to appear accordingly, or if they shall appear and obstinately refuse to make full and true Discovery on Oath of the Matters aforesaid, which Oaths, said Receivers or their Deputies are hereby impowered to administer, or shall neglect to pay the Money due to said Hospital within fourteen Days, after being cleared inwards by the Officers of the Customs, (*Vid. Infra Art. 9.*) every such Offender shall in such Cases forfeit 20 *l.* for every such Refusal or Neglect, one Moiety to the use of said Hospital, and the other to the Person who shall sue for the same by Action of Debt, Bill, Complaint, or Information in any Court of Record, wherein no Essoign, Wager of Law, or Protection shall be allowed, and if a Verdict pass for the Plaintiff, he shall be allowed double Costs. *Ibid.* § 4.

Ships may
be stopp'd
till Payment
be made.

5—If any such Master or Commander shall attempt to go to Sea with his said Ship or Vessel, before he hath duly accounted with and paid said Receiver, or Receivers, the said Duty for the Voyage preceeding, then such Receiver or Receivers, or their Deputies, are hereby impowered to stop such Ship from proceeding to Sea, till said Duty be paid: And on Death, or Removal of any Master of any Ship or Vessel, the Owners shall deliver his Successor a true Account of the Duty due to said Hospital as aforesaid, and Money sufficient for payment of the same, and in Default thereof, said Receivers or their Deputies, may stop such Ship from proceeding to Sea, till said Duties be fully paid. *Ibid.* § *Ibid.*

Quakers
Affirmation
to be accept-
ed instead of
an Oath.

6—In all Cases wherein by this Act an Oath is required, the solemn Affirmation and Declaration of Quakers shall be accepted instead of such Oath, in such Manner and Form as directed 7 & 8. *W. 3. C. 34.* * for and during Continuance of said Act and no longer, and if such Quaker refuse to

* Continued for ever by 1. Geo. I. cap. 6. § 1, 2. B.

GREENWICH HOSPITAL.

make such solemn Affirmation and Declaration, instead of the Oaths hereby required, he shall forfeit, and be subject to the like Penalties, as any other Person refusing to take an Oath, is liable to, by this Act; and in Case, such Quaker shall so affirm and declare any Matter which shall be false, or if any other Person shall, pursuant to the Execution of this Act, willfully or wittingly make a false Oath, he or they so offending, shall (on Conviction) suffer as in Cases of willful Perjury.

Ibid. § 5.

7—No Contract or private Agreement made or entred into by any Seaman or Mariner, shall in any Ways debar, obstruct, or delay the Payment of said Duties. *Ibid.* § 6.

No private Contract to obstruct the Payment of said Duties.

8—This is to be deem'd a publick Act, and if any Person shall be sued for any thing done in Execution thereof, he may plead the general Issue, and give this Act and the special Matter in Evidence; and if the Plaintiff become non-suited, or a Verdict pass for the Defendant, the Defendant shall recover treble Costs of Suit. *Ibid.* § 7.

To be deem'd a publick Act. General Issue.

N. B. *The Stat. 2 Geo. II. cap. 7. B. is to the same Effect with the above Act of 10 Annæ, cap. 17. B. with the following Additions, viz.*

9—The Collectors shall summon and examine Masters on Oath, as the Receivers and their Deputies may by 10 Annæ, Cap. 17. Masters neglecting or refusing, when summoned, to appear and discover on Oath, (which Oath the Collectors are to administer) shall forfeit 20 *l. English*, or the Value in Money of that Kingdom, to be recovered and applied as in Art. 4. Masters, &c. of Ships sailing from *Jersey, Guernsey, Alderney, Sark and Man*, or any the King's Colonies in *America*, to *Great Britain*, or *Ireland*, and back again, shall pay such Part thereof, as shall be due at their Arrival, or during their Continuance in *Great Britain*, or *Ireland*, within the said Kingdoms, and such Part due at their Return to, and during their Continuance, in said Islands or Colonies, within the said Islands and Colonies; Masters, &c. of *British* or *Irish* Ships sailing, &c. from thence to said Islands, &c. and back again shall pay said Duty in *Great Britain* or *Ireland*, only—Masters, &c. shall pay said Duty before their Ships are cleared Inwards by the Officers of the Customs in *Great Britain*, *Ireland*, &c. No Officer of the Customs shall clear inwards such Ship, or grant any Warrant, Cocket, Transfers, Returns, or Discharges, or suffer them to leave Port, until they produce an Acquittance, signed by the Receiver or his Deputy, for such Duty, and that he is not more than 30 Days in Arrear, or that they are exempted as aforesaid (*Art. 1*) every

HEARTH MONEY.

Master, &c. neglecting or refusing to pay in the Manner, and within the Time aforesaid, and every Customer, Collector, or other Officer, making Default in the Premises, or acting contrary to said Directions, shall forfeit 20 *l. English*, if incurred in *Great Britain*, or *Ireland*. 2 *Geo. II. cap. 7. § 1. & 2. B.*

GROCERY WARES, *Vid. Drawbacks, 1.*

H.

HABERDASHERY, *Vid. Drawbacks, 1.*

Harbouring
Run Goods,
to forfeit
treble
Value.

HARBOURERS If any Person shall knowingly Harbour, keep, or conceal, or shall knowingly permit or suffer to be harboured, kept, or concealed, or shall sell or expose to Sale, or buy any exciseable Goods or Merchandizes, knowing that the same were run, such Person shall, over and above the Forfeiture of the Goods, forfeit and lose treble the Value thereof. 12 *Geo. I. cap. 2. § 6.*

HEADINGS, *Vid. Staves.*

Two Shil-
lings *per An.*
to be paid
for every
Hearth, &c,
in this
Kingdom.

1 HEARTH-MONEY — Every Dwelling, or other House, or Edifice, within this Kingdom of *Ireland* (other than such as are hereafter excepted. *Art. 5. 6, 7, 8 and 9.*) shall be, and by this present Act are, charged with the Annual Payment to the Crown for every Hearth, Firing Place and Stove within the same 2 *s. sterl.* 14 & 15 *C. II. cap. 17. § 1.*

When due.

2 — Said Duty shall be payable Yearly on the 10th of *January*, in every Year at one intire Payment. 17 and 18. *C. II. cap. 18, § 13.*

Payable on
Demand, or
to be levied
by Distress.

3 — Said Duty shall be paid to the Officer, appointed to receive the same, (*Infra, Art. 11.*) on Demand thereof by such Officer or his Deputy, at the House, Chamber, or Place, where said Duty shall arise, or grow due; and in Case of Refusal, or Non-payment, after such Demand, said Officer, or his Deputy may with the Assistance of a Constable or other publick Officer, in the Day-time, levy said Duty and Arrears thereof, by Distress and Sale of the Goods of the Party so refusing, or making Default, restoring the Overpluss over and above the Duty and Arrears, and Charges of Distress, which Charges shall in no Case exceed the fourth Part of the Duty and Arrears so levied. *Ibid. § 5.*

HEARTH MONEY.

- 4—A List is to be returned into the *Exchequer* of such Persons as shall make Default of Payment, where no distress is to be found, and his Majesty's Officers in said Court of *Exchequer*, shall discharge all such Persons (paying the respective Sums charged on them) without taking any Fees for the same, and shall Issue out Process to levy said Duties upon any Goods or Lands of the Persons charged, wheresoever the same shall be found, in Case no Distress can be found in the County or Place, where said Duty was first charged. 14 & 15 C. II. cap. 17. § 7. List of Arrears to be returned into the Exchequer.
- 5—In Case any two Justices of the Peace, shall in Writing under their Hands, Yearly certify their Belief, that the House wherein any Widow doth inhabit, within such County where they are Justices, is not of greater Value than 8 *s. per Ann.* upon the full improved Rent, and that neither she nor any other using the same Messuage, hath or occupieth any Lands or Tenements of their own, or others of the Value of 8 *s. per Ann.* nor hath any Lands, Goods, or Chattels of the Value of 4 *l.* in their own, or the Possession of any other in trust for them, on such Certificate, such House is hereby discharged for that Year of said Duties. 14 & 15 C. II. cap. 17, § 13. and 17 & 18 C. II. cap. 18, § 10. Distress may be taken wheresoever found.
- 6—No Person who lives upon Alms, and is not able to get his or her Living by Work or Labour, shall be chargeable with said Duties, 14 & 15 C. II. cap. 17, § 12. What Widow's Houses are exempted.
- 7—This Act shall not extend to charge any Hearth or Stove, within the Scite of any College, Hospital, or Alms House, (*vid. following Art.*) *Ibid.* § 18. Colleges, Hospitals and Alms Houses.
- 8—No Houses or Edifices within the Scite or Precinct of any Cathedral or Collegiate Church, within this Kingdom shall be (*by preceed. Art.*) discharged of said Duties. 17 & 18 C. II. cap. 18, § 11.
- 9—All Ovens in Bakers Houses, and in Taverns, Inns, and Victualling Houses, and all Kilns wherein Malt or other Grain is or shall be dried to be sold; shall be deemed publick Ovens and Kilns, and shall be charged with Duty accordingly, and all other Ovens and Kilns shall be deemed private, and shall not be charged with any Duty. 14 & 15 C. II. cap. 17, § 18. and 17 & 18 C. II. cap. 18, § 12. What Ovens and Kilns shall be deem'd publick.
- 10—All Houses in which Fires are made, having no fixed Hearths with Chimneys over them, shall be deem'd and taken to have two Hearths, and shall pay accordingly, until there shall be one or more fixed Hearth or Hearths, with a Chimney or Chimnies placed over the same in all or every dwelling House or Houses aforesaid. 17 & 18 C. II. cap. 18, § 14. Houses having no fixed Hearths how to be charg'd.

HEARTH MONEY.

Lord Lieu-
tenant, &c.
may appoint
Officers.
Their Pow-
er and Duty.

11—The Lord Lieutenant or other chief Governor or Governors for the Time being, and Council, may constitute and appoint such Officers for the receiving and collecting said Duties, as they shall think meet; which Officers, or any of them, shall have full Power to Examine and Supervise the Rolls and Numbers of Hearths, firing Places, and Stoves already returned, or that shall be returned into the Court of *Exchequer* in pursuance hereof, (*Art. 17 and 18.*) and to take Copies or Abstracts of the same, without paying any Fee. And being accompanied with a Constable, or other publick Officer of the Place, (who are hereby required to attend and assist on this Occasion) and in all Places where there are no Constables or publick Officers, or where the Constables or other publick Officers refuse so to attend, and assist, then without any such Assistance, to enter, in the Day time, into any dwelling or other House or Edifice, and to search and examine whether there be any more Hearths, &c. than were formerly returned or certified, and such Officer and also the Constable, &c. if assisting, shall, where they find any Difference, certify the same under their Hands, and likewise return a Duplicate thereof unto his Majesty's Remembrancer in the Court of *Exchequer*; and said Officers so appointed shall have Power to collect and levy said Duties, and all Arrears that shall hereafter grow due for the same. 17 & 18. C. II. cap. 18, § 4.

To give
Security.

12—None to be employed as aforesaid, unless they shall first give in sufficient Security to the Crown before one or more of the Barons of the *Exchequer*, for the due collecting, levying and paying in the said Revenue, or such Part thereof as shall be committed to their Trust, and shall likewise take a corporal Oath before one or more of said Barons, or such other Persons, as shall be authorized to take such Security and Oath, by Commission from said Court of *Exchequer*, for the due and faithful Execution thereof, according to the Laws enacted for that Purpose, and that they shall not exact or demand any Fee or sum of Money for the Execution thereof, from any Person, but only from the King's Majesty, on Pain of being disabled to execute said Office or Employment, and on legal Conviction for any such Crime, to render treble Damages to the Party grieved, and shall sign and deliver Acquittances for Money by them received, without Fee or Reward, which Acquittances, shall be a final Discharge. *Ibid.* § 7.

To give
Acquittances
gratis.

Owners, &c.
to give Ac-
count in
Writing of
all Hearths,
&c.

13—Every Owner or Occupier of any House, &c. shall respectively within six Days after Notice given, deliver a true Account in Writing under his Hand of all Hearths, firing Places, and Stoves within their several and respective Edifices aforesaid. 14 & 15. C. II. cap. 17, § 1.

14—All

HEARTH MONEY.

- 4—All such Returns are to be made and delivered, some time before the 10th of *November* Yearly, and to that End the several Constables and Assistants (*Art. 24.*) are required to give Notice to the several Owners, &c. throughout the Kingdom Yearly, by the 3d of *November*, to deliver in such Accounts of their Hearths, &c. 17 & 18 C. II. *cap.* 18, § 13.
- 5—If any such Owner, or Occupier shall omit in his Account, Owners, &c. so required to be made, any Hearth, firing Place, or Stove, omitting any Hearth, he shall for every such Hearth, &c. so omitted forfeit 4 s. &c. in such *Ibid.* § 2. Account Penalty,
- 6—The respective Constables and their Assistants, shall on Receipt of the same, or in Default of such Account in Writing, How to proceed where there are no Inhabitants, or in Case there be no Occupiers, then within six Days after Notice fixed to the Door requiring such Account to be made, enter into said respective Houses in the Day Time, and compare such Accounts, and see whether the same be truly made or not, and if no such Account be delivered, then shall take Information by their own View, of the Number of such Hearths, &c. 14 & 15 C. II. *cap.* 17, § 2.
- 17—All said Accounts of the several Hearths, &c. within the Accounts of Hearths to be enrolled, respective Counties, Cities, and Country Towns aforesaid, to be enrolled, and a Duplicate thereof in Parchment, to be returned into the *Exchequer.* *Ibid.* § 5.
- 18—When any Increase or decrease of Hearths, &c. shall appear, an Account of the same is to be enrolled, and a Duplicate thereof sent into the *Exchequer*, and from thenceforth, As likewise any increase or decrease, the Owner, or Occupier of such House, where such Decrease is, shall be discharged proportionably, without any farther pleading in the *Exchequer.* *Ibid.* § 10.
- 19—If any Person shall fraudulently stop up, deface, cover, or conceal any Hearth, &c. chargeable with Duty, and the same to be proved by the Parties Confession, or upon Oath before one or more Justices of the Peace or chief Magistrate, &c. or by their View, he shall, on Proof thereof, pay double the Value of the Duty for the same to be levied as aforesaid. Penalty for concealing Hearths. 17 & 18 C. II. *cap.* 18, § 8.
- 20—If any Constable or other publick Officer aforesaid, shall Constables, &c. refusing to give Assistance, refuse or neglect to give Assistance herein, he shall for every such Default, forfeit 40 s. to be recovered by Action of Debt, &c. in any Court of Record, one Half to the Crown, the other to the Prosecutor. *Ibid.* § 2, & 5.
- 21—No Person to be charged, distrained, or molested for said Arrears, &c. not to be charged after two Years, Duty or any Arrearages, at any Time after the Space of two Years next after the Duty shall become due, nor for any Arrears, which shall not appear upon Record in the *Exchequer.* *Ibid.* § 6.

HEARTH MONEY.

To be charged on the Occupiers, and not on the Landlord.

22—The Payments and Duties hereby charged, shall be charged only on the Occupier for the Time being of such Hearth or Stove, dwelling in such House, Edifice, or whereunto such Hearth, &c. shall be belonging, his Heirs or Administrators and not on the Landlord, who let or demised the same, his Heirs, Executors or Assigns. 14 & 15 C. II. cap. 17, § 19.

23—No Person indebted for said Duties, shall be thereby privileged as a Debtor to the Crown, to sue any Person in the Exchequer, or to assign any Debt to his Majesty his Heirs or Successors towards Satisfaction for the same. *Ibid.* § 20.

Justices of the Peace to appoint two Assistants.

24—* Justices of the Peace at *Michaelmas* Quarter-Sessions in their respective Counties, are to nominate and appoint two Able Persons in each Parish to assist the Constables in taking an Account of the several Hearths, &c. and making up Returns, who together with the Constables, are to sign the same. *Ibid.* § 2.

Justices of the Peace to determine all Differences.

25—If any Question or Difference shall arise, about taking Distress, or levying any Money as aforesaid, the same shall be heard, and finally determined by one or more Justices of the Peace near adjoining, or chief Magistrate of the Place respectively, on Complaint in that behalf made. And all Justices of the Peace and chief Magistrates and other his Majesty's Officers, within their several Limits and Jurisdictions, are hereby authorized and required to give Assistance from time to time to Officers appointed for collecting said Duty. 17 & 18 C. II. cap. 18, § 8.

26—Officers appointed for collecting this Duty, shall pay the same into his Majesty's Exchequer, by the end of *Hilary* Term Yearly, or within 30 Days after. *Ibid.* § 6.

General Issue.

27—If any Action, &c. be commenced, or prosecuted against any Person for what he shall do in pursuance hereof, such Person may plead the general Issue, and give this Act and the special Matter in Evidence, and if the Plaintiff shall become Non-suit, &c. the Defendant shall recover treble Costs. 14 & 15 C. II. cap. 17, § 9.

This Revenue not to be charged with any Grant or Pension.

28—This Revenue shall be duly and constantly paid into the Exchequer and shall not be particularly charged or chargeable with any Gifts, Grants, or Pensions whatsoever: And all and every such Grant, and all and every Clause of *Non Obstantes* therein contained, shall be utterly void. And the Persons to whom

* N. B. The Hearth Money Officers, tho' intituled to this Assistance, manage the whole by themselves, and only call in a Constable when any Resistance is made, or Disputes arise.

H O P S.

whom such Grants are, or shall be passed, shall be Accomptants to his Majesty, &c. and shall pay back all Sums received on Pretence of such Grant, and the Court of *Exchequer* is hereby enjoined to issue out Process accordingly. 14 & 15 Car. II. cap. 17. § 8.

- 29—If any Person or Persons, Bodies politick or corporate shall procure or accept from the King, &c. any Pension, Gift or Grant, for Years or Life, &c. or any Sum out of the Revenue arising hereby. Such Person or Bodies politick or corporate, shall forfeit double the Value of such Pension, Gift or Grant. One Moiety to the Use of the Parish where resident, to be recovered by the Church-Wardens, the other Moiety to the Prosecutor. *Ibid.* § 14.

HEMP, *vid.* Goods, 3. Wines, 1.

HEMPSEED, *vid.* Flaxseed.

HOOPS, *vid.* Iron.

Timber.

- 1 HOPS—No Person shall Import or cause to be Imported into *Ireland*, from any Part whatsoever, other than *Great Britain*, any Hops whatsoever, on forfeiture of all the Hops so Imported, or the Value, and also the Ship or Vessel with her Tackle, &c. in which Imported, two thirds to the Use of the Poor of the Parish in *Ireland*, where such Hops shall be seized or discovered, and one third to the Person seizing, informing, or suing for the same, or for the Value thereof in any Court of Record at *Dublin*, (*vid. infra* Art. 3.) and it is hereby declared, that the Importation of Hops into *Ireland*, other than from *Great Britain* is, and shall be adjudged a common Nuisance. 9 Anne cap. 12. § 27. B.

N. B. *This Act is made perpetual, by 1 Geo. I. cap. 12. § 5. B.*

- 2—The Master of every Ship or Vessel which shall carry any Hops to *Ireland*, shall take from the Collector or Comptroller of the Port in *Great-Britain*, where he shall lade any Hops, a Duplicate of his Content in Writing of all Hops so laden under the Hand and Seal of such Collector and Comptroller, before he be permitted to sail out of the Port, which Duplicate shall be delivered to every such Master without Fee or Reward, and every such Master shall deliver on Oath, such Duplicate to the Officer of the Customs in such Port of *Ireland*, where he shall arrive, and intends to unlade, before he be permitted to land any Hops, on forfeiture of all such Hops, and 10 Shillings for every Pound Weight of the same, as shall be unladen or landed before such Duplicate is produced to the Officer, Collector, or Comptroller aforesaid; one Moiety to the Crown, the other to the Seizer or Prosecutor.

Penalty on Persons accepting or procuring any Pension, &c.

Hops to be Imported only from *Great Britain*.

Penalties, &c. how to be distributed.

Adjudged a common Nuisance.

Masters bringing Hops from *Great Britain* to take out a Duplicate.

And deliver the same on Oath to the proper Officer in *Ireland* on forfeiture of the Hops and 10s. per Pound.

HOPS.

INFORMERS.

cutor in any Court of Record in *Dublin*. 1 *Geo. I. cap. 12*
§ 6. *B.*

Hops, other 3
than *British* to be
burned.

— If any Hops, other than *British*, shall be landed in *Ireland*, out of any Vessel, they shall be forfeited, and burned in ten Days after Condemnation, and the Ship shall also be forfeited. Persons concerned in Importing them, or aiding and assisting in landing them, shall forfeit 5 *s.* for every Pound weight, and so in Proportion for a greater or lesser Quantity. The Fines and Penalties may be sued for, recovered or mitigated in *Ireland*, according to the Laws now in force relating to Hops. One Moiety to the King, the other to the Informer or Prolocutor. 7 *Geo. II. cap. 19, B.*

Vid. Plantations, 12.

HOURS LAWFULL, *vid. Brewers, 6.*

Goods, 28.

— OF ATTENDANCE, *vid. Excise Office, 1.*

Land-Carriages, 4.

Officers, 11, 12.

HOUSE OF CORRECTION, *vid. Distress, 4, 5.*

I.

JAYLORS, *vid. Distress, 4, 5.*

JAMAICA-WOOD, *vid. Plantations, 12.*

JETSAM, *vid. Goods, 26. Ships, 12.*

JEWELS, *vid. Excise, 4. Goods, 20.*

IMBEZZLEMENT, *vid. Warehouses, 1.*

IMPORT ACCOUNT, *vid. Excise, 11, 13.*

INDICO, *vid. Plantations, 12.*

INFORMATIONS, *vid. Offences, 1, 2.*

The Produce of Seizures, &c. on the Act of Excise to be divided between the Crown and the Informer. 1 INFORMERS — All Seizures, Fines, Forfeitures and Penalties in this Act mentioned, all necessary Charges (as rated or allowed by the Commissioners of Excise, their Sub-Commissioners or Collectors respectively) being first deducted the one Moiety of the Remainder thereof, shall be to the Use of the Crown, and the other to him or them that shall seize, discover, or give information of, and prove any Breach hereof. *A. E. § 72.*

Accessaries discovering, to receive one Moiety.

2 — In Case any Person subject to any Fine, Penalty, or Forfeiture, who is not a Principal, but an Abettor or Accessary to any Breach of this Act, shall discover any such Offence to the Commissioners, their Sub-Commissioners, or Collectors; every such Person shall not only be acquitted of any Penalty in

INFORMERS.

ISLE OF MAN.

in relation to himself, but shall have and receive one Moiety of the Fines, Forfeitures, and Penalties incurr'd by any other, whose Offence he shall so declare. *Ibid.* § 73.

Vid. *Appeals*, 4.

Boatmen, 2.

Commissioners of Excise, 15.

Sails, 1.

Wooll, 28, 33.

IRON——For every Tun of unwrought Iron imported into this Kingdom, to be paid 5 s. for Custom, and 5 s. for Excise, and no more; and for every thousand of Barrel Staves, Pipe Staves, Headings, or other Staves for making Casks, containing 6 score to each Hundred, 6 d. Custom and 6 d. Excise, and no more; and for every Thousand of Hoops or Laths at 6 Score to the Hundred, 1 d. and no more; and for every Barrel of Bark, 1 d. and no more. 2 *Annæ cap.* 2. § 3.

Vid. *Timber*, 1.

1 **ISLE OF MAN**——No Tobacco, Wine, Brandy, *East-India*, or other Goods whatsoever, other than such as are the Growth, Product, or Manufacture of the *Isle of Man*, shall be brought from the said Island, into the Kingdoms of *Great-Britain* or *Ireland*, or within the Limits of any Port thereto belonging, on any pretence whatsoever; and in Case any Ship, Vessel, or Boat having on board any such Goods, brought from the *Isle of Man* (except as aforesaid) shall be found within the Limits of any Port of *Great-Britain*, or *Ireland*, or discovered to have been within such Limits as aforesaid, whether Bulk has been broke or not, such Ship, &c. together with the Tackle, Apparel, and Furniture, and also all such Goods so found on Board, or the Value thereof shall be forfeited. 12 *Geo.* 1. *cap.* 28. § 22. *B.*

2——Every Person who shall take any such Commodities (except as aforesaid) out of any Ship, Vessel, or Boat coming from the *Isle of Man*, within the Limits of any Port as aforesaid, or carry the same on Shore, or convey the same from the Shore when landed, contrary to the true meaning hereof, or be aiding or assisting therein, shall forfeit 100 l. or suffer 6 Months Imprisonment, at the Discretion of the Court in which he shall be convicted of such Offence. *Ibid.* § *ibid.*

3——No drawback shall be allowed for any Tobacco or other foreign Goods whatsoever exported from *Great Britain* or *Ireland*, to the *Isle of Man*, any Law, Custom, or Usage to the contrary notwithstanding. *Ibid.* § 21.

4——The

ISLE OF MAN. JUSTICES OF THE PEACE.

- Isle of Man 4—The *Isle of Man* shall be added to, and included in the
to be added
to the Oath
upon all
Debentures.
- Goods 5—If any Merchant or other Person shall enter any foreign
shipp'd off
on Deben-
ture, and
landed in
the Isle of
Man.
- The Pe-
nalty.
- Penalties,
&c. to be
recovered as
in Cases of
Excise.
- General If- 7—Persons sued for any thing done by Virtue, or in Pursuance
sue.
- Sheriffs,
Justices of
the Peace,
&c. to aid
and assist
the Com-
missioners
and their
Officers.
- Subornation 2—If any Person or Persons shall unlawfully or corruptly pro-
of Witnesses.
- 4—The *Isle of Man* shall be added to, and included in the
Oath upon all Debentures for foreign Goods Exported, where-
on the Exporter is to swear that such Goods are not landed
or intended to be landed in *Great Britain* or *Ireland* respec-
tively, without which the Officers of the Customs shall not
suffer the Debentures to pass, any Law or Custom to the
contrary notwithstanding. *Ibid.* § 24.
- 5—If any Merchant or other Person shall enter any foreign
Goods for Exportation, to parts beyond the Seas, other than
the said *Isle of Man*, in Order to obtain the Drawback for
the same, and such Goods shall nevertheless be carried to the
said Island, and there landed, contrary to the true meaning
hereof, the Exporter thereof shall forfeit the Drawback or
the Amount thereof, as also the treble Value of the said
Goods; and the Master of such Ship or Vessel on board
which such Goods shall be shipp'd and landed as aforesaid,
shall be subject to the same Penalties and Forfeitures and shall
also suffer 6 Months Imprisonment, without Bail or Main-
prize. *Ibid.* § 23.
- 6—All Penalties and Forfeitures hereby imposed for any Of-
fence which shall be committed in *Ireland*, contrary to this
Act, shall be sued for, recovered, and leyyed by such Ways,
Means, and Methods, as any Penalty or Forfeiture may be
sued for, or recovered by Virtue of any Laws in force in
Ireland, relating to his Majesty's Revenue there, one Moiety
to the Crown, and the other to the Informer or Prosecutor.
Ibid. § 33.
- 7—Persons sued for any thing done by Virtue, or in Pursuance
of this Act, may plead the General Issue, and give this Act
and the special Matter in Evidence; and if afterwards a
Verdict shall pass for the Defendant, or the Plaintiff discon-
tinue his Action, or be nonsuited, &c. then the Defendant
shall be awarded treble Costs. *Ibid.* § 34.
- Vid. *Boats*, 2.
- 1 JUSTICES OF THE PEACE—All Sheriffs, Justices of the
Peace, Mayors, Portriffs, Sovereigns, Constables, and all other
his Majesty's Officers in the several Counties, Baronies, Liber-
ties, Franchizes, and Jurisdictions of his Majesty's Realm
of *Ireland*, shall, and are hereby required to be, from Time
to Time, and at all Times, aiding and assisting to the Com-
missioners of Excise, their Sub-Commissioners, Collectors, and
all other Officers and Persons employed by or under them,
in the due Execution of this Act, and punishing Offenders
according to Law. *A. E.* § 74.
- 2—If any Person or Persons shall unlawfully or corruptly pro-
cure any Witness or Witnesses by Reward, Promise, or any
sinister or unlawful Means whatsoever, to commit any will-
ful

JUSTICES of the PEACE.

ful or corrupt Perjury in any Matter, Cause, or Thing which by Virtue of this Act shall depend or come before the Commissioners of Appeals, or of Excise, their Sub-Commissioners or Collectors by Complaint or Information; or if any Person or Persons either by Subornation or Means of any others, or by their own Act, Consent, or Agreement, shall commit any manner of willful Perjury by his or their Depositions before the said respective Commissioners, &c. or any of them, in any Matters before-mentioned, every such Offender or Offenders shall for the said Offence, being thereof lawfully indicted and convicted, forfeit such Sums of Money; and be farther proceeded against, set, and put in the Pillory, as in and by Stat. 28 *Eliz.* is Enacted and Ordained *. And the Justices of Assize in their several Circuits, and the Justices of the Peace in every County at their Quarter-Sessions, both within Liberties and without, have full Power and Authority, by Virtue hereof, to enquire of all such Defaults and Offences by Inquisition, Presentment, Bill, or Information before them exhibited, or otherwise lawfully to hear and determine the same, and thereupon to give Judgment, Award, Process, and Execution of the same according to the said Statute. *A. E. § 70.*

And willful
Perjury.

How pun-
ishable.

Vid. Cards, 20, 21.

Coaches, 3.

Distress, 1, 4.

Hearth Money, 5, 24, 25.

Linen, 2.

Ships, 5, 6, 7.

* The Person suborning is to forfeit 40 l. and if such Offender being convicted have not any Goods, Lands, &c. to the Value of 40 l. he shall suffer half a Year's Imprisonment without Bail, &c. and stand one Hour in the Pillory in open Market, and be disabled to be a sworn Witness in any Court, &c. and the Perjurer, being convicted, shall forfeit 20 l. and have six Month's Imprisonment without Bail or Mainprize, and his Oath not to be received in any Court of Record in Ireland. And if he have not Goods or Chattels to the Value of 20 l. then to be set on the Pillory in some Market Place in the County, &c. where the Offence was committed, and there to have both his Ears nailed, and thenceforth be disabled to be sworn in any Court, &c. One Moiety of the said Penalties to the Queen, &c. the other to the Person thereby grieved that will sue for the same, 28 *Eliz.* cap. 1. § 1 & 2. Persons convicted of Perjury or Subornation may be farther punished by being sent to some House of Correction in the same County, or transported to some of the Plantations for any Term not exceeding 7 Years at the discretion of the Court or Judge, and if they break Prison, or return from Transportation before Expiration of the Term, shall suffer Death as Felons without Benefit of Clergy. 3 *Geo. II.* cap. 4. § 2.

LAND CARRIAGES.

K.

KEYS, *vid. Ports.*
KILNS PRIVATE, *vid. Hearth-Money, 9.*
KING'S COUNCIL, *vid. Wines, 15.*

L.

LAGAN, *vid. Goods, 26. Ships, 12.*
LAMBSKINS, *vid. Wool.*

What Goods
shall be for-
feited for
Want of a
Permit.

1 LAND-CARRIAGES—All Wines in Hogheads, Brandy, and other foreign Spirits in Vessels containing more than four Gallons, Tobacco above the Weight of four Pounds, Silks in whole Pieces, and *Indian Goods* Imported into this Kingdom, other than and except Spiceries of all sorts, and except Tea, not exceeding the Weight of two Pounds, that shall be carried or conveyed into the Inland Parts thereof, shall be liable to be seized by any Officers of the Revenue and shall be deem'd Run Goods, and forfeited as such, unless the Carrier or Person conveying the same, shall actually produce a Permit or Let-pass, given by the proper Officer of the Revenue for the Carriage of the said Goods, if demanded or required so to do by such Officer. 5 *Geo. II. cap. 3. § 6.*

The Car-
rier's and
the Mer-
chant's
Oath to be
sufficient on
Loss of a
Permit.

2—Provided that on Oath made by the Carrier of the Loss of such Permit, and by the Merchant before the Commissioners, or Sub Commissioners in their respective Districts, that such Permit was not taken out or made use of, to his Knowledge or Belief, to cover or protect any other Goods, but was taken out for those particular Goods so seized; that in such Case, the Entry of such Permit in the Books of the proper Officer, or a Copy thereof duly attested, shall be Evidence of such Permit, as if the same had been produced at the Time of such seizure. *Ibid. § ibid.*

Fees for
Permits.

3—No Collector, or other Officer whatsoever in his Majesty's Revenue, shall demand or take any other Fee or Reward for any Permit other than hereafter mentioned, *viz.* For any Permit, for any Quantity of Tobacco under 100 *lb.* Weight, or other Goods under the Value of 5 *l.* one Penny and no more; and for

L I C E N C E S. A L E.

for every Permit for any Quantity of Tobacco of 100 lb. Weight and upwards, and other Goods of the Value of 5 l. and upwards, 3 d. and no more. *Ibid.* § 7.

—The proper Officer appointed for issuing such Permits, shall attend every Day, at the usual Custom-House Hours, Sundays, *Christmas-Day*, and *Good-Friday*, only excepted. *Ibid.* § *ibid.*

Vid. *Excise*, 12.

LATHS, *vid.* *Iron*.

Timber, 1.

LAWFUL HOURS, *vid.* *Brewers*, 6. *Goods*, 28.

L I C E N C E S—A L E—No Person shall presume to keep any common Ale-House, or Tipling House, or to use common selling of Beer or Ale by Retail, without Licence, on forfeiture of 5 l. for every such offence. 14 & 15. C. II. cap. 18, § 2.

—Such Persons as shall sell Beer, or Ale only, in Places where the General Assizes, or Quarter Sessions shall be kept, during the Time of the General Assizes, or Quarter Sessions, or at Fairs during the Time of the Fairs, shall not be impeached for keeping or selling the same without Licence. *Ibid.* § 4.

—Commissions shall from time to time be awarded under his Majesty's great Seal, unto every County, City, or Town Corporate within this Kingdom, to a convenient Number of Commissioners, some of the Chief to be of the Quorum, to be nominated by the chief Governor or Governors of this Kingdom, with Consent of the Council for the Time being. The said Commissioners to be chosen of the Justices of the Peace with others to be added to them in every County, as the chief Governor, or Governors and Council shall think fit, which Commissioners shall consider as well of the Number fit to keep Ale-houses, as of the Places where the same shall be kept, and the Ability of the Persons licenced to keep the same. *Ibid.* § 1.

—Said Commissioners, or two of them at least, whereof one to be of the Quorum, shall within one Month after *Easter Year*-ly, assemble at the Quarter Sessions, and adjourn from time to time, to some other known Place within the Limits of their Commissions, as they shall think fit, and shall then and there make choice of such Persons as they shall know, or be credibly informed to be the fittest to keep Ale-houses, always taking especial Care, that such as they Licence, be Persons of good Behaviour and Report, able to entertain Travellers; and that their Dwellings be in convenient Places, as Market Towns, Villages, on Roads, &c. and not in Boggs, Woods, or other unfit Places. *Ibid.* § *ibid.*

LICENCES. ALE.

- Licences to be granted for one Year only. 5—Any two or more of said Commissioners, one whereof to be of the Quorum, shall licence such Persons to keep Ale-House and sell Ale, or Beer as aforesaid, for one Year from the Feast of *Easter* next preceeding, and no longer. 14 & 15 C. 1. cap. 18 § 1.
- Persons licenced to give Bond. The Condition. 6—The Party so licenced, shall immediately enter into Bond with a good Surety to his Majesty's use, of 10 *l. sterl.* the Condition of which shall be, that said Party so licenced, shall observe the Assize of Bread, Ale, and Beer, and shall sell the same and other Victuals and Provisions for Travellers and Strangers, at reasonable Rates, and shall not make, or use any unwholsome Bread, Beer, Ale, or Victuals, and shall keep two Beds, at least, well and conveniently furnished, for the Lodging of Strangers, and not to use, or suffer any Drunkenness, or excessive Drinking, or any common Dicing, Carding, or other unlawful Games, and to keep good Order and Rule in his, or their Houses; nor willingly to harbour any suspected Persons, or any of ill Behaviour, or any of the Neighbours Servants during the Time of their Licences, and not to harbour any Strangers in his, or their Houses, unless in Case of Sicknefs, or other reasonable Cause, above 24 Hours. *Ibid.* § *Ibid.*
- Licences, &c. to be made at publick Sessions. 7—Said Licences, to be made and said Recognizance to be acknowledged, at the publick Sessions, or other Meetings of said Commissioners, for that Purpose, and not otherwise. *Ibid.* § *Ibid.*
- 20 s. to be paid at one Payment for Ale Licence each Year. 8—Every Person, so licenced, to sell Ale, or Beer, shall before he take out his Licence, pay to his Majesty, 20 s. current Money of and in *England*, at one intire Payment for every Year that he shall stand, or be so licenced to sell the same; said Money, to be paid into the Hands of Collectors thereunto appointed in every County, by the chief Governor, &c. and Council of this Kingdom, of which Collectors, said Commissioners, or any two of them, are to take Recognizance with good Sureties, and return the same into the *Exchequer*. *Ibid.* § *Ibid.*
- Collectors to give Security. 9—Every Person so licenced, shall have some Sign, Bush, Stake at his Door, to give Notice to Strangers, and Travellers, where they may receive Entertainment, for their reasonable Money. *Ibid.* § 5.
- Signs to be kept. 10—None of said Commissioners, shall either directly, or indirectly, take any Fee, or Reward, of any Ale-House keeper for and concerning the obtaining of Licences as aforesaid, or forfeiture of 10 *l. sterl.* *Ibid.* § 3.
- Commissioners taking any Fee, &c. Penalty.

LICENCES. ALE.

- 1—Collectors are to attend every Session of said Commissioners, Collectors Duty. to make Licences and Recognizances, and to enter the Names of all such, as shall be licenced, and said Recognizances (*Art. 6.*) into a Fair Book, and the several Sums received. Every Recognizance therein entred, is to be signed by two of the Commissioners at least, whereof one to be of the Quorum, which Book, shall be returned on Oath of the respective Collectors, (to be administred by any of the Barons of the Court of *Exchequer*,) into the *Exchequer*, half Yearly, by or before the End of *Michaelmas* and *Easter* Terms in each Year. *Ibid.* § 1.
- 2—Any of said Commissioners, or Collectors concealing the Names of Persons licenced, or any Sum of Money received for the same, shall for each Offence, forfeit 10 *l. sterl.* and suffer such farther Punishment by Imprisonment or otherwise, as his Offence shall deserve. *Ibid.* § *Ibid.* Concealing Licences, the Penalty.
- 3—Said Collectors respectively to receive 1 *s. English*, over and above said 20 *s. English*, to be paid by the Person so licenced, and said Collectors shall neither directly, or indirectly, exact, or receive of any Person to be licenced as aforesaid, any Fee or Reward for said Recognizance, Licence, or Acquittance, other than as aforesaid for keeping any Ale House, without Licence, on Forfeiture of 10 *l. sterl.* and shall also be put from his, or their Office. *Ibid.* § 3. Collectors Fees.
- 4—The several Fines and Forfeitures before mentioned, shall be the one Moiety to the Crown, the other to the Informer. *Ibid.* § 7. Penalties, &c. how to be distributed.
- 5—WINE and STRONG WATERS—No Person or Persons whatsoever, unless he or they be licenced and enabled in manner and form following, shall sell or utter by Retail (*viz.* by the Pint, Quart, Pottle or Gallon, or any other greater or lesser retail Measure) any Kind of Wine or Wines, Aqua Vitæ, Usquebagh, Brandy, Balkan, or other distilled strong Waters whatsoever, to be drank or spent within or without his or their Mansion House, or Houses, or other Place in his or their Tenure or Occupation, on forfeiture of 5 *l.* for every such Offence. 17 & 18 C. II. cap. 19 § 1 & 4. Penalty on Persons retailing Wine or strong Waters without Licence.
- 6—All Persons selling or uttering Wine by any Quantity under one Gallon, shall be deem'd and taken to be Retailers within the meaning of the foregoing Article. 7 Geo. II. cap. 3 § 5. Who shall be deem'd Retailers of Wine.
- 7—Commissions shall from time to time, be awarded under the great Seal, unto every County in this Kingdom, to a convenient Number of Commissioners to be nominated and chosen by the chief Governor, or Governors and Council for the time being, out of the Justices of the Peace, with such others to be added to them as the chief Governor, or Governors and Privy Council shall think fit, which Commissioners shall consider the Commissioners to be appointed.

LICENCES. *Wine and Strong Waters.*

Ability and Sufficiency of Persons to be licenced. 17 & 18
C. II. cap. 19 § 2.

- Their Pow-
er and Du-
ty. 18—Any two or more of said Commissioners shall assemble at
such Times and known Places, within the Limits of their
Commissions, as they think fit; and shall then and there make
Choice of such Persons, whom as well for their good Behavi-
our, as for their Abilities, and Conveniences of Houses, Fur-
niture and Places of dwelling, they shall know, or be credibly
informed to be the fittest to sell Wines, Aqua Vitæ, and
strong Waters aforesaid, taking always especial Care, that the
Persons they Licence be of good Behaviour and Report.
Ibid. § *Ibid.*
- Licences to
be granted
for no long-
er Term
than three
Years. 19—Any two or more of said Commissioners, shall Licence
such Persons to retail all or any kind of Wines, strong Waters,
&c. to be drank and spent within or without their Houses for
any Term not exceeding three Years from the 29th of Sep-
tember next preceding such Licence, and no longer. And
said Commissioners by their Commissions shall be especially
authorized to make said Licences. *Ibid.* § *Ibid.*
- Rate of
Wine Li-
cence. 20—Every such Retailer of Wine whatsoever. (*Art.* 15 & 16.)
shall pay to his Majesty's use, such Sum as shall be agreed to
be paid for such Licence, so as none pay less than 40 s. Year-
ly, and none shall be compell'd in the City and County of the
City of *Dublin*, to pay more than 40 l. Yearly, and in all
other Parts of the Kingdom, more than 20 l. Yearly. *Ibid.*
§ *Ibid.*
- Rate of
strong Wa-
ter Licence. 21—Every such Retailer of Aquavitæ, Usquebagh, Brandy,
Balkan, or strong Waters whatsoever, (*Art.* 15.) shall pay
to his Majesty's use, such Sum as shall be agreed on to be
paid for such Licence, so as none pay less than 10 s. Yearly,
and none shall be compelled to pay more in the City and Coun-
ty of the City of *Dublin*, than 10 l. Yearly, and in all other
Parts of the Kingdom, more than 5 l. Yearly. *Ibid.* § *ibid.*
- How to be
paid. 22—Said Money to be paid by two equal Payments, the first to
be made, before taking out such Licence, and the second
Payment at the End of six Months after the Date thereof, for
which respective second Payments the Parties licenced are to
give Bond, said Payments to be made and Bond given to the
Collectors thereunto appointed, in every County by any three,
or more of said Commissioners, of which Collectors, any two
of said Commissioners are to take Recognizance, with good
Security with Condition for the due Payment into the *Exche-*
quer, of all Sums by them received, in respect of Licences.
Ibid. § *Ibid.*
- Collectors to
be appointed
and to give
Security.

LICENCES. *Wine and Strong Waters.* LIGHTERS.

23—Said Collectors are to attend every Session of said Com- Their Duty.
missioners to make Licences and Recognizances, and to enter
the Names of all such as shall be licenced, into a Fair Book,
with the several Sums of Money received, which Book being
signed by two of said Commissioners at least, every Sitting,
together with the Money received, shall be returned half
Yearly into the *Exchequer*, viz. by the End of *Michaelmas*
and *Easter Term* or 30 Days after, in each Year. *Ibid.*
§ *Ibid.*

24—Any of said Commissioners, or Collectors, concealing any Concealing
Names of Persons licenced, or any Money received, or any of Licences,
Bonds taken, shall forfeit for every such Offence 20 *l. sterl.* the Penalty.
Ibid., § *Ibid.*

25—Collectors to receive after the Rate of two Shillings for Collectors
every Year comprized in such Licence for selling Wines; and Fees.
after the Rate of twelve Pence for every Year which shall be
comprized in such Licence, for selling of strong Waters as
aforesaid, and no more over and above the several Sums agreed,
to be paid for said Licence, by the respective Persons so licenced.
Collectors taking, or exacting any more, to forfeit 10 *l.* and
be put from his or their Office. *Ibid.* § 3.

26—Commissioners taking any Fee or Reward, for, or concern- Commis-
ing the obtaining any Licences, to forfeit 40 *l. sterl.* *Ibid.* sioners tak-
ing Fees,
§ *Ibid.* &c. the Pe-
nalty.

27—Persons offending against these Acts, or incurring any For-
feiture or Penalty therein mentioned, shall be proceeded a-
gainst and punished either in the *Exchequer* or before the
Justices of Assize at the General Assizes, or the Justices of the
Peace at their Quarter Sessions, who are impowered to hear and
determine the same. 14 & 15. *Car. II. cap. 18.* § 6. 17
& 18. *Car. II. cap. 19.* § 6.

N. B. From and after the 25th of March, 1734. the se- Duties, &c.
veral Duties and Forfeitures arising from Licences, shall to be raised,
be raised, answered, collected and paid, by such Ways, &c. by the
Means, and Methods, as are appointed, directed and Laws of Ex-
cise.
expressed by the Act of Excise. 7. *Geo. II. cap. 3* § 3.

Vid. Seizures, 3, 4.

Wool, 21.

1 LIGHTERS—If any Goods, or Merchandizes, from beyond Lighters,
Seas, shall be unshipp'd, or put into any Lighter, Gabbard, &c. into
Wherry, Boat or any other Vessel whatsoever, without Con- which
sent or Privy of the Commissioners or respective Customers, Goods are
or Collectors, &c. testified by a Note under his or their Hands, put without
of the proper
every Officers
forfeited.

L I N E N.

every such Lighter, &c. in which, such Goods be put, shall be forfeited. A. C. § 13.

Vid. Boatmen, 1.

Irish Linen 1 LINEN—From and after the 1st of *August*, 1735, there shall be paid no Duty whatsoever, to her Majesty, her Heirs, or Successors, for, or on Account of exporting any Flaxen or Hempen Cloath made, or manufactured in this Kingdom. 2. *Annæ, cap. 4, § 5.*

Fees on 2—No Patentee or other Officer of the Customs or Revenue, their Clerks, or Servants, shall for Fees or on any Pretence or Cause whatsoever, take more for any one Entry of Linen Cloath, containing less than 58 Pieces than one Penny for each Piece, nor more than 4 s. & 10 d. for any one Entry, containing 58 Pieces or upwards, nor more than 6 d. for any Certificate of such Parcels, being of the Growth and Manufacture of this Kingdom: And if any Officer, or Officers, shall demand or receive any greater Fee than as aforesaid, he or they being thereof convicted, shall, *ipso facto*, forfeit his or their Employments, and be ever afterwards incapable of having or enjoying any Office or Employment in the Revenue, Information thereof being first given, within fourteen Days, after the Offence, to some Justice of the Peace for the County or City where committed. 6 *Annæ, cap. 9, § 8.*

White or 3—Natives of *Great Britain*, or *Ireland*, may lade and ship in brown Irish Linen Cloath may be exported to the English Plantations, and in what Ships. any Port of *Ireland* in *English* built Shipping, whereof the Master and three Fourths of the Mariners, at least to be *British* or *Irish*, any white or brown Linen Cloath of the Manufacture of *Ireland* and no other; and the same to transport in such Ships and so navigated, into any Lands, Islands, Plantations, Colonies, Territories and Places to the Crown of *England* belonging in *Asia*, *Africa*, or *America*, and there freely traffick with and vend the same, any thing in the Act of Navigation, or any other Act to the contrary notwithstanding. 3 & 4 *Annæ, cap. 8, § 1. B.*

Requisites to 4—Provided that no Ship coming to any of said Plantations, &c. be performed on Exportation of Linen to the Plantations. from *Ireland*, shall unlade or break Bulk, till the Master or Commander thereof shall first have made known to the Governor of such Land, Island, Plantation, &c. or to the Person or Officers by him thereunto appointed, the Arrival of said Ship with her Name, and the Name and Surname of the Master or Commander, and shall have delivered to said Governor or Officer a true and perfect Invoice of his Lading, together with a Certificate from the chief Officer of the Port in *Ireland* where laden, expressing the Particulars of such Lading, with the Names and Abodes of the Exporters, and of two Persons, at the least, who shall have made Oath before such chief Officer, that such Goods and Linen are, *bona fide*

Oaths of two Persons required in *Ireland*.

LINEN.

fide, of the Manufacture of *Ireland*, and until the Master shall have made Oath before such Governor or Officer, that said Goods and every Parcel thereof are the same, that he took on board by Virtue of such Certificate as aforesaid: Nor until such Ship have been searched by an Officer or Officers: And in Case the Commander of any such Ship shall unlade or break Bulk before said Requisites be performed; or if on such Search, any Woollen Goods not laden in *England* (necessary Apparel only excepted) or any Linen not laden in *Great Britain*, nor of the Manufacture of *Ireland* shall be found in such Ship, in all or any of said Cases, such Ship shall be forfeited, with all her Guns, Tackle, &c. together with all Goods and Commodities of what Kind soever imported or found therein, one third to the Crown, one third to the Governor of such Plantation, &c. if there seized, inform'd against, or sued for (or otherwise, that third also to the Crown), and the other third to the Person suing for the same in her Majesty's Court in such of said Plantations, &c. in which the Offence shall be committed, or in any of her Majesty's Courts at *Westminster* by Bill, Complaint, &c. wherein no Effoin, Protection, or Wager of Law shall be allow'd. 3 & 4 *Annæ. cap. 8. § 2. B.*

5—If any Ship laden with Goods in *Great Britain* for the Plantations aforesaid shall put into any Port in *Ireland*, and shall there take in any white or brown *Irish* Linen Cloth, in that Case the like Certificate and Oaths shall be made as before directed, (*Art. 2.*) and if on Arrival of such Ship in any of said Plantations such Certificate be produced, and Oaths made as aforesaid, such Ship, her Master, and Lading, shall be subject to such Rules, Visitations, Searches, and Penalties, as they respectively were subject to, by Virtue of the Laws in force before the passing of this Act, and no other. *Ibid.*
§ 10.

6—Said recited Act of 3 & 4 *Annæ*, (*Art. 4 & 5.*) so far forth as relates to the Exportation of *Irish* Linen Cloth for the *British* Plantations, shall be and continue in full Force, so long, as the Merchants and other Persons of *Great Britain* are or shall be permitted to import into *Ireland*, free of all Duties, white and brown Linen Cloth of the Manufacture of *Great Britain*. (*Vid following Article.*) 3 *Geo. I. cap. 21.*
§ 1. *B.*

7—It shall and may be lawful to and for all Merchants, or other Persons of *Great Britain*, to import into this Kingdom all such white and brown Linen Cloth as is, or shall be of the Manufacture of *Great Britain*, free, exempted and discharged of all Duties whatsoever, so long and during such Time, as it shall be and continue lawful to export, from this Kingdom directly
White and brown *British* Cloth may be imported Duty free during said Privilege.

LINEN. LINEN DUTIES.

rectly to the *British* Plantations all Sorts of white and brown Linen Cloths of the Manufacture of this Kingdom on such Terms, Conditions and Limitations as in 3 & 4 *Annæ*, cap. 8. *B.* is limited and appointed, and no longer. (*Vid. Art.* 3. 4. 5. & 6.) 4 *Geo. I.* cap. 6. § 5.

Scotch Linen 8—
not to pay
additional
Duty.

During the Remainder of the Term of 11 Years mention'd in 3 & 4 *Annæ*, cap. 8. *B.* and during such farther Time or Term for which said Act, so far as it relates to the Exportation of *Irish* Linen Cloth to the *British* Plantations, shall, by any Act that may be passed in *Great Britain*, be continued, no Linen Cloth of the Manufacture of that Part of *Great Britain* called *Scotland*, which shall be imported into this Kingdom, shall pay or be subject to the additional Duty or Custom of 6 *d.* per Yard granted, or imposed on all Linen imported, by 9 *Annæ* cap. 3. or by this Act, provided that the Importer do make Oath, that it is of the Manufacture of some Part of *Great Britain*. 2 *Geo. I.* cap. 13. § ult. *Vid. Callicoe* 5:

LINEN DUTIES.

- 1—All Sorts of Linen imported, not of the Growth or Manufacture of *Great Britain*, per Yard, 6 *d.* 8 *Annæ* cap. 2. § 2. 9 *Annæ*, cap. 3. § 4. & 7 *Geo. II.* cap. 10. § 5.
- 2—All white, painted, and stained Callicoes per Yard, 1 *s.* 6 *d.* 8 *Annæ*, cap. 2. § 2. 9 *Annæ*, cap. 3. § 4.
- 3—All painted and stained Muslins per Yard, 1 *s.* 6 *d.* 1 *Geo. II.* cap. 11. § 18.
- 4—Tea per Pound Weight, 1 *s.* 6 *Geo. I.* cap. 4. § 8.
- 5—Coffee, Chocolate, and Cocoa Nutts per Pound Weight, 3 *d.* *Ibid.* § *Ibid.*
- 6—The said Duties to be paid over and above the Duties of Custom and Excise, to be levied according to the Act of Excise with like Remedy of Appeal, and to be applied to the Use and Encouragement of the Linen Manufactures of this Kingdom, and to no other Use. 8 *Annæ*, cap. 2. § 2, 5 & 6. 9 *Annæ*, cap. 3. § 5. 6 *Geo. I.* cap. 4. § 9, & 10. & 7 *Geo. II.* cap. 10. § 5.
- 7—The additional Duty on Linen, Callicoe, and stained Muslin continued to the 25th of *December*, 1744, and thence to the End of the next ensuing Session of Parliament. 7 *Geo. II.* cap. 10. § 5.
- 8—The additional Duty on Tea, Coffee, Chocolate, and Cocoa Nutts continued to the 25th of *December*, 1737. 9 *Geo. II.* cap. 1. *Vid. Loan Duties*, 6.

LINEN YARN. LOAN DUTIES.

- 1 LINEN YARN. No Person shall sell or expose to Sale any Linen Yarn made in this Kingdom other than in Hanks or Dozens, each Hank consisting of twelve Cuts and no more, and each Cut containing one hundred and twenty Threads and no more; and all the Yarn in such Hanks or Dozens shall be be Flaxen Yarn only, or Tow Yarn only, of the same Colour and Fineness, and each Hank to be one Yard and a Quarter in Length and no more; and each Cut to be separated, when reel'd, and not afterwards; and no Person to reel more than one Thread at a Time; and the Standard Reel of this Kingdom to be two Yards and a half in Circumference. *Annæ, cap. 4. § 1.* Linen Yarn how to be reel'd and made up. Dimensions of the Standard Reel.
- 2—All Flaxen Yarn which shall be exported beyond Seas, and is not reel'd and made up as directed in the preceding Article, shall pay one Half-penny per Pound Weight for Custom to the Crown, over and above what is already due and payable for the same. *2 Geo. I. cap. 13. § 13.* Additional Duty on unstatuteable Linen Yarn.

LINSEED, *vid. Flaxseed.*

DUTIES appropriated to the Payment of a Loan of 300,000 l. with Interest at 5 l. per Cent.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>q.</i> |
|---|-----------|-----------|-----------|---------------|
| 1—All Wines of the Growth of Portugal, per Tun | 1 | 13 | 0 | |
| All other Sorts of Wine per Tun | 3 | 00 | 0 | |
| Vinegar per Tun | 1 | 00 | 0 | |
| All Manufactures made of Silk except the Manufactures of Great-Britain, China, Persia, or the East-Indies, per Pound Weight | 0 | 02 | 6 | |
| All Hops per Pound Weight | 0 | 00 | 0 | $\frac{1}{2}$ |
| All China, Earthen, Japann'd or Lacquer'd Ware, as valued or rated for Custom by the Act of Tonnage and Poundage | 5 | | | |

To be paid over and above all other Duties already payable for the same. *9 Geo. cap. 2. § 4.*

- 2—If any of said Goods on which said additional Duties are charged shall after Payment thereof, or Security given for the same, be again exported by any Subject in 18 Months, or Stranger in 12 Months, after Importation, and due Proof be first made, by Certificate of the proper Officers, of the due Entry and Payment of said Duties, or Security having been given, and all other Requisites performed, as required by Law, in Cases where Excise is to be repaid by Virtue of the Act of Excise, then said additional Duties to be paid or allowed such Exporter, without Delay, within one Month after Demand thereof, or the Security to be so far vacated. *Ibid.* Drawback, how to be granted.
- § 5.

3—Said

LOAN DUTIES. LOOMS.

- Said Duties 3 — Said several and respective Duties, to be raised, collected, to be collect- and paid, according to the Act of Excise, or any other Excise ed according to the Act of Law now in Force in this Kingdom, with like Remedy of Excise. Appeal. *Ibid.* § 6.
- Tax of 4 s. 4 — Every Person who shall have on the 25th of December, per Pound 1735, or at any Time between said 25th of December, 1735, on Absentees. and 25th of December, 1737, inclusive, any Salary, Profits of Employments, Fees, or Pensions in this Kingdom, shall pay unto his Majesty the full Sum of 4 s. *sterl.* out of every 20 s. a Year, which he, or she, do, or shall receive, or be intituled to, by reason of such Salaries, &c. over and above the Charges of executing said Employments; unless such Person shall live and actually reside within this Kingdom, during the Space of six Kalendar Months, at least, in each of said Years, to be stopped and deducted yearly, during said Term by the Vice-Treasurer, Pay-Master, and Receiver General of their Majesties Revenue, or by such Person, or Persons, who receive the same. *Ibid.* § 7.
- What Per- 5 — This Act shall not extend to charge said Tax on the Salary, sons are ex- &c. payable to the Lord Lieutenant, or other chief Governor, empted. or Governors, of this Kingdom, for the Time being, his or their Secretary, or Secretaries; nor to such Person or Persons, who shall within one Month after such Tax becomes payable, be exempted from Payment thereof by his Majesty's Sign Manual, produced for that Purpose, and lodged with the Vice-Treasurer of this Kingdom, or his Deputy, within one Month after said Tax shall become due; nor to Officers of Regiments commanded abroad for his Majesty's Service; nor to Half-Pay Officers on the Establishment of this Kingdom; nor to Widows of Officers; nor to any Officer under the Degree of a Field Officer. *Ibid.* § 9.
- A separate 6 — A separate and distinct Account shall be kept by the proper Account to be kept of all appropriated Duties. Officers of the Aids, Duties, and Taxes granted by this or any other Act of Parliament in Force in this Kingdom, and appropriated to particular Uses; and the Commissioners of the Revenue shall return their weekly Abstracts from the several Collectors to the Accomptant General, who shall return a separate Account of the Duties, so appropriated, to the Vice-Treasurer or his Deputy; and every Collector to take a separate Receipt for said Duties, when paid into the Treasury, which said Receipt the Vice Treasurer or his Deputy is hereby required to give accordingly. *Ibid.* § ult.
- Looms, Du- 1 LOOMS — No Duty shall be paid for any Looms imported ty free. to the Use and Behoof of her Majesty, her Heirs and Successors. 2 *Annæ cap. 4. § 11.*

M.

MAGISTRATES, *vid. Justices of the Peace.*

MALT, *vid. Corn.*

1 **MARINERS**—The Mate, Boatswain, or any of the Ma- Penalty on
riners that shall take into any Ship or Vessel any Goods to be Mariners
exported, or shall land out of any Ship (not being in Leak shipping of
or Wrack) any Goods or Merchandizes brought from beyond landing
Seas, at any unlawful Places or Hours (*vid. Goods 28*) shall Goods at
forfeit treble the Value of the Custom of such Goods, or suf- unlawful
fer Imprisonment at the Pleasure of the chief Governor or Times or
Places.
Governors of *Ireland* for the Time being, or any two or
more Barons of the *Exchequer*, not exceeding the Space of
12 Months. *A. C. § 8.*

2—Every Mariner, Seaman, or other Person, consenting, aiding, Consenting,
or being present at delivering or receiving any Goods out of, or aiding, or
into any Ship or other Vessel whatsoever, contrary to the true being pre-
Intent of this Act, who shall not within one Month disclose sent.
the same unto the Commissioners, their Sub-Commissioners, or
Officers of Excise, where such Offence shall be committed,
shall, for every such Concealment or not disclosing as aforesaid,
forfeit 10 *l.* to be levied by Distress, or in Default thereof, The Penal-
to be sent to the next House of Correction. (*Vid. Informers, ty.*
2.) *A. E. § 12.*

3—Every Mariner, Seaman, or other Person, knowing of, or Assisting,
being assisting in putting on board, or landing out of any &c. in any
coasting Vessel any exciseable Goods, at any other than law- coasting
ful Hours or Places, or without leave from the Commissioners, Vessel.
&c. shall forfeit 5 *l.* to be levied by Distress, &c. *A. E. The Penal-*
§ 26. *ty.*

Vid. Boats, 3.

Masters, 8.

Merchants, 1,

Rescue per Tot.

Wool, 10, 12, 32.

1 **MASTERS**—Every Master of any Ship or Vessel, arriving The Ma-
in any Port Town of this Kingdom, shall declare when there- ster's De-
unto required by any Revenue Officers in such Port or Town, claration at
his own real Name and Sir-name, and also the true Name his Arrival
of his Ship, and discover the true Port or Place where bound, in any Port.
on forfeiture of 100 *l.* to be recovered according to the Act of
Excise;

M A S T E R S.

Excise ; provided always that the Master, notwithstanding such Declaration, shall have twenty eight Days to invoice his Ship, or go to any other Port as before the making of this Act. 5 Geo. II. cap. 3. § 5.

Refusing to
admit Tide-
waiters on
board, &c.

2—If any Master, Owner, or other Person taking Charge of any Ship or Vessel, shall refuse to permit any Tide-waiter or Officer thereunto appointed by the Commissioners, and respective Customers and Collectors of the Customs, to come on board his or their Vessel, and there to remain and lie on board, till the Goods and Merchandizes therein shall be unladen, or till they, the said Officers, shall be thence discharged ; and if after clearing any Ship or Vessel, or discharging said Officers there shall be found on board the same any Goods or Merchandizes, which have been concealed from the Knowledge of the Officers on board, and for which the Duties due on Importation thereof are unpaid, in every such Case the Master, &c. shall forfeit for every such Offence 100 *l.* A. C. § 14 & 15.

The Penal-
ty 100 *l.*

Refusing to
admit Super-
numeraries.

3—If any Master, or other Person having Charge of any Ship or Vessel, shall refuse to permit any Person or Persons authorized, or deputed by Writing, signed by the Collector or other chief Officer of the Port, where such Ship shall arrive, to take the Care and Charge of such Vessel upon him or them, or to enter into such his Ship, Vessel, Gabbard, Hoy, Bark, or Boat, or remain on board, or shall hinder or obstruct him or them in doing or performing such Matters or Things, as he or they shall be authorized or deputed to do or perform as afore-said, such Master or other Person so offending shall for every Offence forfeit 50 *l.* to be recovered as directed in the Act of Excise. 12 Geo. I. cap. 2. § 13.

The Penal-
ty 50 *l.*

Not to
break Bulk
before In-
voice and
entring into
Bond.

4—No Owner, Master, Skipper, Purser, or other Person taking Charge of any Ship, Vessel, or Bottom, wherein any Goods, Wares, or Merchandizes shall be laden or brought from beyond Seas, shall discharge into any Lighter, Gabbard, Bottom, Boat, Ship, or Vessel whatsoever, and lay on Land, or procure, or cause, or any Ways permit to be discharged into any Lighter, Boat, or other Vessel, and to be laid on Land, out of such Ship, Bottom, or Vessel, any Goods or Merchandizes whatsoever, before such Owner, Master, or other Person taking Charge of such Vessel, shall have first entred into a sufficient Bond to the King with known, able Sureties, in such Sum as the Collector of the Port where he arrives shall judge meet, that the Ship or Vessel by him brought in, shall not depart or sail out of said Port or Harbour without her being fully cleared, and discharged by the Collector or Searcher of said Port, and shall likewise

MASTERS:

likewise have delivered under his Hand to the Customer or other Officer of such Port one Bill of the Particulars of his whole Lading, with the Names of the several Merchants or Loaders, and the Mark, Package, or outward Form of the Goods, and shall make Declaration that he hath not broken Bulk in this Kingdom, other than in the said Bill shall be expressed, and shall have truly answered upon Oath, unto such Questions concerning his Lading, as shall be administered by such Customer or other Officer openly in the Custom-house, on Pain of forfeiting for every such Default in not giving Bond, truly advertising, nor answering as aforesaid 100 *l.* ^{Invoice Oath.} *Penalty 100 l.*

5—If any exciseable Goods shall be unshipp'd or taken in at Sea, or out of any Ship or Vessel whatsoever, in Order to be landed, or put into any other Vessel, Ship, or Boat, within the Limits of any Port in this Kingdom before paying or securing the Duties thereof according to Law: The Master or other Person having Charge of such Ship, Boat, or other Vessel, into which any such Goods shall be taken or put, shall forfeit treble the Value of the Goods, unless in Case of Distress or Necessity, of which the Master is to give Notice, and make sufficient Proof of before the chief Officer or Officers of the Revenue in the first Port, where he shall arrive, and the Master, Purser, or other Person taking Charge of the Vessel, out of which such Goods were taken, (unless in Case of Necessity) shall also forfeit treble Value: One Moiety to the Crown, the other to the Informer, to be recover'd as prescribed in the Act of Excise. 12 Geo. I. cap. 2. § 1. ^{Goods unshipped or taken in at Sea, &c.} *The Penalty.*

6—OUTWARDS—No Owner, Master, or other Person taking Charge of any Vessel, or any Merchants Goods, shall receive or take into any Ship, Bottom, or Vessel whatsoever, any Goods or Merchandize to be exported beyond Seas, before signifying to the Customer and other Officers of the Port where he ladeth, in the open Custom-house, that he intendeth to lade, and to what Place bound; nor shall after lading, depart out of the Port, before he do in like Manner signify unto the Customer, &c. of his Lading, and what Merchants and other Persons have Lading with him, or in his Ship, &c. and further truly answer to such Questions, as shall be interrogated of him by the Customer or other Officer concerning his Lading, being examined on Oath in the open Custom-house. On pain of forfeiting for every such Default, or not truly advertising, nor answering to such Questions as shall be demanded of him, One hundred Pounds current Money of England. A. C. § 5. & Rule 18. ^{Outvoice by Masters of Ships.}

7—INWARDS

M A S T E R S .

Masters
shipping or
landing
Goods at
unlawful
Times or
Places to
forfeit 100 l.

7—INWARDS or OUTWARDS—No Person shall receive or take into any Ship, Vessel, or Bottom, any Goods or Merchandizes to be exported beyond Seas, nor shall discharge and lay on Land out of his Ship, &c. (not being in Leak or Wrack) any Goods or Merchandizes brought from beyond Seas, in any other Places, Hours, or Times than is before limited and appointed (*vid. Goods, 28.*) on Pain that the Owner, Master, or other Person taking charge of such Vessel, into or out of which such Goods shall be shipp'd or unshipp'd, shall forfeit 100 l. *sterl. Ibid. § 8.*

8—Every Owner, Purser, or other Person taking charge of any Vessel out of, or into which Wares or Merchandizes imported from, or shipp'd for beyond Seas shall be discharged or laden, that shall deliver, receive, or permit, either himself, or any of his Ships Company for him, whether with, or without his Consent, to be delivered from or received on board into, or out of any Gabbard, Boat, or other Vessel whatsoever, any Goods or Merchandizes in any other Place or Time than before limited and appointed, (*vid. Goods, 28.*) or without the Knowledge or Consent of any Officer or Officers on board, shall for every such Offence forfeit 100 l. to be levied by Distress, or in default thereof, the Offender to be committed to Prison for 12 Months, without Bail or Mainprize, unless he shall before that Time pay and satisfy the same. *A. E. § 11.*

Refusing to
admit Offi-
cers on
board, or
obstructing
them in
their Duty.

9—If any Master, Owner or Commander of any Ship or Vessel, or any other Person whatsoever, shall refuse to permit, or will not suffer any of said Officers, (*vid. Officers, 2.*) to enter, or come into, or remain on board his or their Ship, Gabbard, Hoy, Bark, Bottom, Boat, or other Vessel, or into his or their House, Cellar, Vault, Shop, Ware-house, Store-house, or Store-cellar, or other Place or Places, to search as aforesaid; or else permitting them or any of them so to do, shall oppose or hinder them in seizing, or carrying away any Goods and Merchandize, for the Causes and Reasons aforesaid, shall for every such Offence forfeit 50 l. to be levied by Distress, &c. *Ibid. § 56.*

Penalty 50 l.

10—No Owner shall loose his Ship for a small Thing put therein not customed, without his Knowledge. 38 *Edw. III. cap. 8. B.*

Receiving or
discharging
Goods
Coastways
at unlawful
Times or
Places, &c.

11—COASTWAYS—Every Owner, Master, and Commander of any coasting Vessel, carrying Goods from one Port to another within this Realm, that shall receive on board, discharge or deliver on Shore, or into any other Gabbard, Lighter, or Boat to be carryed on Shore, any exciseable Goods, at any other than lawful Times or Places, or without Leave first obtained from the Commissioners of Excise, their Sub-Commissioners, Collectors, or Officers, shall for every Time

MASTERS.

Time he shall so offend forfeit 20 *l.* to be levied by Distress, Penalty 202
Exc. *A. E.* § 26.

- 2—No Owner, *Exc.* of any coasting Vessel, shall, after he is Master's
 entred and laden, go out of the Port before receiving a Let- Duty Coast-
 pass or Transire from the Commissioners of Excise, their Sub- ways.
 Commissioners, Collectors, or other Officers in the respective
 Ports out of which he is going, specifying the Quality and
 Quantity of Goods exciseable and to what Port: Which To-
 let-pass, or Transire, said Commissioners, *Exc.* are hereby
 required to make and give accordingly; nor shall any such
 Owner or Master at his intended, or other Port of this Realm,
 be permitted to receive any Warrant for landing the Goods,
 before delivering, to the Officer of Excise in said Port appoint-
 ed to receive the same, the aforesaid Let-pass, or Transire, and
 then the aforesaid Owner, *Exc.* or such other Person who was
 constantly on board, and sailed along the whole Voyage of
 said Vessel, and no other, shall make Oath before the Com-
 missioners of Excise, their Sub-Commissioners, *Exc.* that to
 his certain Knowledge, there was not, nor had not been laded
 on board, or taken into said Vessel, any exciseable Goods
 since the granting of said Let-pass, or Transire, nor that said
 Vessel had been beyond Seas, nor at any other Port or Place
 than he shall then and there declare. And in Case such
 Vessel be to deliver Part of her Goods at one Port, and Part
 at another, the Officer of Excise, where such Part or Parts
 shall be unladen, shall endorse the Quantity and Quality of
 the same on the Backside of said Let pass, or Transire. *A. E.*
 § 27.

Vid Bills, 1.

Boats, 3.

Cards, 18.

Drawbacks, 3, 4.

Duplicates, 1.

English, 1, 2.

*Goods, 1, 2, 3, 4, 5, 7, 21, 22, 23, 25, 30, 31, 32,
 33, 34.*

Greenwich Hospital, 1, 2, 4, 5, 6, 7.

Hops, 2.

Isleman, 1, 5.

Linen, 3, 4, 5.

Merchants, 1, 2.

Packet Boats, 1.

Plantations, 1, 2, 8, 9, 12, 13, 14, 17.

Popish, per Tot.

Ships, per Tot.

MEDITERRANEAN PASSES. MERCHANTS.

*Skerries, per Tot.**Wool, 9, 11, 31.*MASTS, *vid. Goods, 3.**Plantations, 12.**Wines, 1.*MAYORS, *vid. Justices of the Peace.*Counterfeit-
ing, altering,
&c. any
Mediterra-
nean Pass.

Felony.

May be tried 2—
in any Coun-
ty of Great
Britain, &c.Ships coming 1
into any
Port may
enter Part
of their La-
ding and de-
part with
the rest.

MEDITERRANEAN PASSES—If any Person after the 24th of June, 1731, shall within *Great Britain*, or *Ireland*, or any other his Majesty's Dominions, or without, falsely make, forge, or counterfeit, or procure to be forged or counterfeited, or wittingly assist in the false making, &c. any Passes for any Ships whatsoever, commonly called *Mediterranean Passes*, or shall counterfeit the Seal, or the Hand of the Lord High Admiral, or of any Commissioner for executing said Office, to any such Pass, or shall alter or erase any authentick Pass, made out by said Lord High Admiral, &c. or shall utter as true any such Passes, knowing the same to be false or altered: Such Person being thereof legally convicted in any proper Court of *Great Britain*, or *Ireland*, or any of his Majesty's Plantations beyond Seas, where such Offence shall be committed, shall be adjudg'd guilty of Felony, and shall suffer Death as a Felon without Benefit of Clergy. *Geo. II. cap. 18. § 1. B.*

The said Crimes committed out of *Great Britain*, either within his Majesty's Dominions or without, may be tried and adjudged in any County of *Great Britain*, by Commission of Oyer and Terminer and Goal Delivery, or before any Court of Justiciary in *Scotland*, in the same Manner as if such Offences were done within the County, where the Offender shall be tried. *Ibid. § 2.*

MERCHANTS—Whereas it is contained in a Statute of the late *K. Edward*, Grandfather to the King that now is, the 28th Year of his Reign, that no Manner of Ships which is freighted towards *Great Britain* or elsewhere, shall be compelled to come into any Port of *Great Britain*, nor tarry there against the Agreement of the Master and Mariners of the same, or of the Merchant to whom the Goods be; and if such Ships come of their own good Will, or be driven by Tempest, Casualty, or other Misfortune, to any Port of *Great Britain*, and the Masters, or Mariners, or Merchants of the same Ships, will sell or deliver Part of their Merchandizes with their Good-will, it shall be lawful to every Person to buy such Merchandizes freely, without Impeachment in the Port where such Ship shall come, albeit the Merchandizes be not put to Sale to the Land, and that the Masters, Mariners, and Merchants, after they have so sold so much as pleaseth them

M E R C H A N T S.

them of their said Goods, and the Customs thereof paid, may freely depart and go with their Ships, and all the Remnant of their Goods where it shall please them, without paying thereof Custom; our said Lord, the King, for the Quietness and Ease of his People, willeth that the said Statute shall be holden and kept in all Points and duly executed; notwithstanding any Ordinance or Usage to the contrary. 20 Richard II. cap. 4. B.

—Every Merchant shall have free Liberty to break Bulk in any Port allowed by Law, and to pay Custom for no more than he shall enter and land; provided that the Master or Purser of every Ship shall first make Declaration on Oath before any two principal Officers of the Port, of the true Contents of his Ships lading; and shall likewise after declare on Oath before the Customer, Collector, Comptroller, or Surveyor, or two of them, at the next Port of this Realm where he shall arrive, the Quantity and Quality of the Goods landed at the other Port where Bulk was first broken, and to whom they did belong. A. C. Rule 1.

Vid. Abatement, 1.

Aliens, per Tot.

Certificate, 1.

Corn, 2.

Denizens, 1.

Drawbacks, 1, 3.

Entries, per Tot.

Excise, per Tot.

Goods, 5, 7, 14, 15, 16, 17, 22, 23, 24, 27, 33, 34.

Officers, 20.

Petty-Customs, 1.

Popish, per Tot.

Protestant Strangers, 1, 3.

Ships, 2, 6.

Town Bargains, 1.

Ware-houses, 1, 2.

Wines, 1, 8, 9, 10, 11, 12, 13, 14, 16, 17.

MITIGATION OF PENALTIES, *vid. Appeals, 3, 4.*

Distress, 1.

MOLASSES—For every hundred Pounds of Molasses imported an additional Duty of 20 s. to be paid. 11 Annæ, cap. 1.

§ 2. 9 Geo. II. cap. 1.

MUSCOVY GOODS, *vid. Goods, 3.*

Wines, 1.

MUSLIN,—For every Yard of Muslin imported an additional Duty of 6 d. to be paid. 1 Geo. I. cap. 1. § 2.

Continued to the 25th of December, 1737. 9 Geo. II. cap.
Vid. Callicoe, 4.
East India Goods, 1, 2.

N.

NAVIGATION ACT, *vid. Officers, 10.*

O.

OATHS, *vid. Abatement, 1.*

Appeals, 1, 3.

Cards, 8, 18.

Collectors of Ports, 1.

Coaches, 8.

Commissioners, { Customs, 1.
Excise, 7, 8, 10, 14.

Drawbacks, 1, 4.

Entries, 7.

Excise, 13.

Flax-seeds, 4.

Goods, 9, 15, 16.

Greenwich, 4, 6.

Isleman, 4.

Justices of the Peace, 2.

Land Carriages, 2.

Linen, 4.

Masters, 4, 6, 12.

Merchants, 2.

Officers, 13, 14.

Plantations, 3, 4.

Protestant Strangers, 1, 3.

Quakers, per Tot..

Sail Cloth, 1, 2.

Ships, 3, 4.

Sub-Commissioners, 2, 3.

OFFENCES. OFFICERS.

OFFENCES—CUSTOMS—This Act shall not extend to charge any Person, or Persons, with any Penalty, or Forfeiture, for any Thing done contrary to the Tenor of this Act, unless the Party, or Parties, so offending, shall be sued or prosecuted for the same within 12 Months after such Offence shall be committed. *A. C. § 25.*

Vid. Exchequer, 1.

—EXCISE—This Act shall not extend to charge any Person, or Persons, with any Penalty, Forfeiture, or Punishment, for, or concerning any Offence done contrary to the Tenor of this Act, unless he, or they, be inform'd against, or complain'd of to the Commissioners, their Sub-Commissioners, or Collectors, within 6 Months after the Offence shall be committed, *A. E. § 64.*

N. B. This Clause relates only to personal Fines, and not to Goods seiz'd by Virtue of the Act of Excise, § 13, 16, 17, & 53, (Vid. Boatmen, 1. Goods, 24. & Officers, 1, 2, 4) and was allow'd so by the Commissioners of Appeals in the Case of Hussey.

Vid. Commissioners Excise, 10.

OFFICERS—authorized, deputed, and appointed thereunto by the Commissioners of the Customs, or the major Part of them, under their Hands and Seals, are hereby impowered and authorized to go on board and enter into any Ship, Hoy, Bark, Bottom, Boat, or other Vessel whatsoever, by Night or by Day, riding, lying, or being within any Port, Haven, Creek, or other Place within this Realm, and likewise at any Time in the Day to go and enter into all, or any, Cellars, Shops, or Ware-houses, where they shall have Cause of Suspicion, to see and make Search for any prohibited Goods, and any Goods either shipp'd, or landed, or carried away, or intended to be carried away without Payment of Custom, and the same to seize, carry away, secure, and put into his Majesty's Stores at the Custom-houses of the respective Ports, there to remain till discharged by due Course of Law. *A. C. § 21.*

2—All Officers thereunto deputed and appointed by the Commissioners of Excise, or the major Part of them, under their Hands and Seals, in the several Ports, Creeks, Havens, and other Members of the same within this Realm, shall have full Power and Authority to go on board any Ship or other Vessel whatsoever, as well by Night as by Day, arriving or coming into any the several Ports, &c. and not only continue there on board

OFFICERS.

board until such Vessel be fully unladen and discharged, but also by Night as by Day, to enter into all other Ships, Gallies, Barks, Boats, or Vessels whatsoever, as by Day to enter into all Houses, Cellars, Vaults, Shops, Ware-houses, or other Places belonging to any Person whatsoever, where they shall have just Cause of Suspicion, to see, survey, and make search for any exciseable Goods, either put on board any Ship or Vessel, or taken out, or carried away, or intended to be carried away, before due Entry or Payment of the Excise due thereon, and the said Goods, as also all other exciseable Goods whatsoever, which they, or any of them, shall meet or discover to be carrying or conveying by Land or by Water, at unlawful Hours, or before Entry or Payment of the Duty, or which shall be landed, or attempted to be landed and laid on Shore at any unlawful Place, or without Licence or Sufferance granted by the Commissioners, Sub Commissioners, or Collectors, respectively, for landing or shipping the same, to seize, carry away, and put into safe Custody, by bringing them to the Office of Excise next adjoining, there to be detained and kept. *A. E.* § 53.

May seize
any Coach,
Cart, &c.
carrying run
Goods.

3—Any Officer of Excise meeting or discovering any Porter, Car-man, or other Person carrying or conveying run Goods, may seize and secure every such Coach, Carr, Waggon, Tumbril, or Draught, with the Horses and Cattle drawing, and the Person driving in the same, that they may be proceeded against according to Law. *Ibid.* § 16.

May break
open Doors,
&c.

4—In Case any Person whatsoever shall refuse to permit, or shall not suffer any Officer of his Majesty's Revenue, thereunto duly and legally deputed and appointed, to come and remain in his or her House, Cellar, Vault, Shop, Ware-house, Store-house, or Store-cellars, or other Place, or Places, to search for such exciseable Goods as he, or they, may reasonably suspect to be conceal'd in such Place, it shall and may be lawful to and for such Officer, or Officers, after such refusal, to break open and enter, in the Day Time, in the Presence of a Constable, into any House, &c. belonging to any such Person, and to search for any run Goods, and the same, if any shall be found, to seize, carry away, and put into safe Custody. *1 Geo. II. cap. 6.* § 4.

General Issue.

5—If any Suit shall be commenced against any Officer or Officers of the Revenue, or his or their Assistants, for any Thing by them or any of them done by Virtue of, or in Execution of his or their Offices, such Officer, or Officers, his, or their Aiders and Assistants, may plead the general Issue not guilty, and on Issue joined, may give the special Matter in Evidence

OFFICERS.

to the Jury who shall try the same : Provided that such Officer, or his Attorney, shall, at least 14 Days before such Trial, in Case he shall on such Trial give any Records in Evidence, give Notice in Writing to the Plaintiff, or his Attorney, what Record or Records he intends to give in Evidence. 5 Geo. II.

cap. 3. § 1.

6—In all Suits, Indictments, or Informations brought against any Officers of the Revenue, where it may be necessary to prove the Commission, or Commissions, of any such Officer, an attested Copy of the Entry in any of the Books of the Commissioners of his Majesty's Revenue, or of the Entry in the Collectors Books where such Officer or Officers acted, shall, being first duly proved, be allowed to be a sufficient Evidence in all Courts of Record in this Kingdom, without producing the original Commission by which he or they were appointed. 7 Geo. II. cap. 3. § 4.

An attested Copy of the Entry to be a sufficient Evidence in Court without producing a Commission.

7—In all Actions hereafter to be brought against any Officers of the Revenue, or their Assistants, for any Thing done in Execution of their Office, the Plaintiff shall give at least 20 Days Notice of the Trial to the Defendant, or his Attorney; and in like Manner, if the Trial of such Action be brought on by Proviso, like Notice shall be given by the Defendant to the Plaintiff, or his Attorney. *Ibid.* § 2.

Plaintiff to give 20 Days Notice of Trial, &c.

8—DUTY—All Officers whom it concerns in their respective Places shall be diligent and careful to make Stay and Seizure of Goods brought in, or carried out, or intended to be carried out contrary to Law. *A. C. Rule 36.*

Officers to make Seizures.

9—Every Collector, Customer, Comptroller, Searcher, or other Officer, shall from Time to Time do his or their diligent Attendance at the Custom-house, as shall be most for the Dispatch of the Merchant, without concealing or consenting to any Thing, which may be to the Hurt or Damage of his Majesty, in the just answering the Customs and Subsidies, on Pain of forfeiting his or their several Offices or Employments. *Ibid.* Rule 49.

To give due Attendance.

10—You are hereby required to take Care, that the Act of Navigation be from Time to Time duly observed and executed. *Ibid.*

To execute the Act of Navigation.

11—The Officers who sit above in the Custom-house of *Dublin*, shall attend the Service of their several Places from 9 to 12 in the Forenoon, and one Officer, or able Clerk, shall attend with the Book in the Afternoon during such Times, as the Officers are appointed to wait at the Water-side, for the better deciding all Controversies concerning Warrants; all other Officers of the Out-ports shall attend every Day between 9 and

Hours of Attendance.

OFFICERS.

12 in the Morning, and 2 and 4 in the Afternoon. *Ibid.*
Rule 14.

12—The several Officers of the Custom-house Keys and Stores in the several Ports of this Kingdom, shall from the 1st of *October* to the 1st of *March* in each Year, give constant and due Attendance in their respective Stations and Business from 10 in the Forenoon to 3 in the Afternoon of each and every Day, (*Sundays* and *Holydays* excepted) for the Dispatch of Business, instead of attending from 9 to 12 in the Forenoon and from 2 till 4 in the Afternoon, as at present they are obliged to do. 1 *Geo. II. cap. 6. § ult.*

To receive the Sacrament, and take the Oaths within three Months. 13—All Officers are required, within three Months after their Admission, to receive the Sacrament, and take the Oath of Abjuration, &c. in Form and Manner as prescribed. *Vid. 2 Anna, cap. 6 § 19. & 1 Geo. I. cap. 13. § ult. B.*

For the Oath of Trust, to be taken by all Officers before entering on their respective Employments, Vid. Commissioners of Excise, Art. 7.

Before whom the Oath may be taken.

14—At all Times hereafter, every Person, or Persons, nominated and appointed, to any Office in the Revenue, shall and may be sworn, and take the Oath of Office, or other Oaths required, by the Laws to be taken before their entering on their respective Offices, either before such Persons, as are now authorized to administer the same, or before any of his Majesty's Justices of the Peace, or before the Collector of the District, where such Officer shall be appointed to reside, of, and in the several respective Counties, Counties of Towns, and Counties of Cities in this Kingdom, where such Officer shall be appointed to reside; and such Collector, or Justices of the Peace, are hereby impowered and required, to administer said Oath or Oaths, and such Person, or Persons so Sworn, shall and may take upon him, or them, the Execution of his, or their Office, or Offices. 1 *Geo. II. cap. 6. § 3.*

Officers coming.

Penalty.

15—If any Officer consent, or know of any Goods shipp'd, or landed, without Payment of Subsidy, or at any unlawful Place, or Time, and do not disclose the same, within one Month after, he shall forfeit 100 *l.* and likewise lose his Place. *A. C. Rule, 34.*

Tide Officers to give Notice of Ships coming in or going out.

16—TIDE OFFICERS—The Searcher, Surveyor, or other Officer attending any Port or Creek, shall give Knowledge, to the Collector of the Head Port, to which they belong, with all convenient Speed, of every Ship that cometh in, or goeth out at any Tide, by way of Merchandize, or with Goods from any other Port, by way of Certificate. *Ibid. Rule 15.*

17—Before

OFFICERS.

17—Before and during the unlading of any Ships, or Vessels, the Tide Wait-Commissioners and respective Customers, and Collectors of the ers to be Customs, shall and may, where, and as often as they see boarded. Cause, appoint one or more Tide-waiters, or Officers, to go on board such Ship, either from beyond Seas, or from any other Part within this Realm, and there to remain on board, till the Goods be unladen, or till they the said Waiters, or Officers, shall be thence discharged. *Ibid.* § 14.

(For Gabbard Notes, *Vid.* Boatmen, 1.)

18—No Searcher, or other Officer of the Custom-House, hav- No Searcher ing Power to search and visit any Ship outward bound, shall &c. to de- without just and reasonable Ground, detain any such Ship Outward under Colour of searching the Goods laden therein, above one Bound Ship Tide, after such Ship is fully laden, and ready to Sail, on pain above one of loss of his Office, and rendring Damage to the Merchant Tide. and Owner of the Ship, unless any Occasion of Delay hap- pen by Strefs of Weather, or other Emergency. *Ibid.*

Rule, 33.

19—Every Searcher, or Surveyor, shall enter into a Book, to To take Ac- be by him kept for that Purpose, the Day of the going out, count of and coming in of every Ship, by way of Merchandize, or by Ships com- Certificate from another Port, with the Name of the Ship, and ing in or going out. Master, and the Date of each Cocket, Warrant, and Certifi- cate. *Ibid.* § 32.

20—LAND-WAITERS, &c.—In the Port of *Dublin*, the Waiters to Commissioners, and in every other Port, where more than one, be appointed to each whether Searchers, Surveyors, or Waiters, are appointed to Ship. attend, the Collector shall nominate which, and how many of them, shall take Charge of every respective Ship going out, or coming in, to see the Goods therein cleared and discharged, according to such Warrant, as he or they shall receive from the Collector and Comptroller; and every such Officer, as shall neglect, or refuse, on Notice given by the Merchant, to attend the lading, or unlading of any Goods, shall forfeit for every Penalty for Default, 5 *l.* one Moiety to the King, and the other to the refusing to attend. Party aggrieved, and suing for the same. *A. C. Rule, 30.*

21—Every such Waiter, &c. shall enter into a Book, to be Warrants, given him for that Purpose, by the Commissioners, or Collec- &c. to be tors in the several Ports, and in no other Book, or Paper entred into whatsoever, the Name of every Ship, and Master, unto the a Book lading, and unlading, whereof, he shall be appointed, and un- given for derneath each respective Ship, or Masters Name, shall enter pose. the Date of every Warrant, Cocket, Transire, or Certificate, according to the Order of their Dates, which he shall re- ceive for the shipping, or landing any Goods, together with the

OFFICERS.

the Quantities, Qualities, Numbers, Weights, Measures, and Marks of the Goods shipp'd or landed on any such Warrant, &c. with the Time when, and how much at a Time of the same was so landed or shipp'd off; which Books, shall be quarterly, or as soon as written out, delivered up to the Commissioners, or respective Collectors, or sooner, whensoever thereunto required: And every Officer that shall omit doing hereof, or enter the Goods discharged in any other Book, or Papers, than the Book aforesaid, shall be discharged from his or their Employments. *Ibid. Rule, 31.*

Penalty for entering any Discharge in any other Book from or on loose Papers.

To have all Warrants, &c. with them at the Discharge of Goods.

Penalty for doing otherwise.

22—The Searcher or Surveyor shall have all Cockets, Certificates and Warrants delivered unto him before shipping, or landing any Goods therein contained, and at the Time of shipping, or landing thereof, shall have said Cockets, &c. with him, that the Goods may be thereby examined and tryed, whether they agree in Quantity and Quality or no. Which if he neglect, or fail to do, every such Surveyor, or Searcher, shall forfeit his or their Place. *A. C. Rule, 23.*

N. B. An Officer, that intends fully to understand the Extent of his own Power and Duty, ought to read all the Laws relating to the Revenue; but for particular Concerns, see the following References, viz.

Abatement, 2.

Boatmen, 1, 3.

Butter Casks, 3.

*Commissioners. } Customs, 2, 4.
Excise, 5, 6, 7.*

East India Goods, 2.

Entries, 2, 3, 6, 7, 8, 13.

Excise, 9, 11, 13.

Fees,

Goods,

Hops

Isleman

Masters,

} per Tot.

Plantations, 3, 4, 5, 6, 7, 11, 14, 18, 19, 20, 21.

Rescue, 1, 2.

Retailers, per Tot.

Seizures, per Tot.

Ships, 4, 5, 6, 7, 10, 11, 15, 16, 17.

Wines, 10, 11, 13.

Wool, 22.

OFFICES. OYLS. PACKET BOATS.

1 OFFICES—No Patent or Grant of any Office, civil or military, shall cease, determine, or be void, by reason of the Death of any King, or Queen of this Realm, but shall be continued and remain in full Force and Virtue, for the Space of six Months next after any such Death, or Demise, unless in the mean time superfeded, or made void, by the next immediate Successor, on whom the Imperial Crown of this Realm is limited and appointed to go, remain or descend. 1 *Anna*, cap. 8. § 2. *B.*

No Patent to determine by the Death of the King.

2—This Clause to extend and be construed to extend to *Ireland*. *Ibid.* § 6.

1 OYLES—For the Tunnage of Oyles, *Vid. Pa.*

2—This Act shall not extend, or be construed to extend to lay Aliens Duties on any Seal-Oyl of *Russia*, imported from thence, into *Great Britain*, or *Ireland*, in shipping *bonâ Fide* to *Great Britain*, or *Ireland*, belonging, and whereof, the Master, and at least three Fourths of the Mariners are *English*. *A. N.* § 16.

Seal Oil of *Russia*, &c. not to pay Aliens Duty.

Vid. Fish, 1.

Goods, 3. *Wines*, 1.

P.

1 PACKET BOATS—No Ship, Vessel, or Boat appointed, or employed ordinarily for Carriage of Letters and Packets, shall (unless in Cases allowed by the Commissioners of the Revenue) knowingly import, or export any Goods designed for Sale into, or out of this Kingdom on forfeiture of 100 *l.* to be paid by the Master of said Vessel or Boat, with the loss of his Place. 6 *Geo. I.* cap. 8. § 5.

Packet Boats not to Trade, unless allowed by the Commissioners.

PANELES, *vid. Plantations*, 14, &c.

PATENTS, *vid. Offices*, 1.

PERMITS, *vid. Land Carriages*, per Tot.

PERJURY, *vid. Justices of the Peace*, 2. *Quakers*, 2.

Greenwich Hospital, 6.

PITCH, *vid. Goods*, 3. *Plantations*, 12. *Wines*, 1.

PLANK, *vid. Timber*.

1 PLAN-

PLANTATIONS.

Ships qualified to Trade to the Plantations.

The Master and three Fourths of the Mariners at least to be *English*.

Ships to be *British*, *Irish*, or *Plantation* built.

To be registered and how.

1 PLANTATIONS—No Goods, or Commodities whatsoever, shall be imported into, or exported out of any Lands, Islands, Plantations, or Territories to the Crown of *England* belonging, in *Asia*, *Africa*, or *America*, in any Ship or Vessel whatsoever, but such as do truly and without Fraud, belong only to the People of *Great Britain* or *Ireland*, or are of the built of, or belonging to any of the said Lands, Islands, Plantations, or Territories as the Proprietors and right Owners thereof, and whereof the Master and three Fourths of the Mariners at least are *English*, on forfeiture of all the Goods so imported, or exported in any other Vessel, as also of the Ship, or Vessel, with all its Guns, &c. one Third to the Crown, one Third to the Governor of such Plantation, if there seized, or otherwise, that Third also to the Crown, and the other Third to the Seizer, Informer, or Prosecutor in any Court of Record, by Bill, Information, Plaint or other Action, wherein no Effoin, &c. shall be allowed. (*Vid. fol. Art.*)
A. N. § 1.

2—No Ships shall Trade to the Plantations, but such as are of the Built of *Great Britain*, *Ireland*, or the *Plantations*, (except Ships taken Prize, and Condemnation thereof, made in the Court of Admiralty) and wholly owned by the People thereof, and navigated as in *Art. 1.* under forfeiture of Ship and Goods, as above *Art. 1.* 7 & 8. *W. III. cap. 22.* § 2. B.

3—No Ship or Vessel whatsoever, shall be deem'd, or pass as a Ship of the Built of *Great Britain*, or *Ireland*, or of any the Plantations in *America*, so as to be qualified to Trade to, from or in any the said Plantations, until the Person claiming Property in such Vessel, shall register the same as follows, *viz.* If the Ship at the Time of such Register, belongs to any Port in *Great Britain*, or *Ireland*, then Proof shall be made upon Oath of one or more Owners of such Vessel before the Collector and Comptroller of such Port, or if belonging to any of his Majesty's Plantations in *America*, or to the Islands of *Guernsey*, or *Jersey*, then the like Proof to be made before the Governor, together with the principal Revenue Officer, residing on such Plantation or Island in the Tenor following, *viz.*

PLANTATIONS.

Jurat. A. B. *That the Ship* (Name) of The Oath.
 (Port) *whereof* (Masters Name) is at
present Master, being a (kind of built) of
 (Burthen) *Tuns, was built at* (Place where)
in the Year (Time when) and that
 (Owners Name) of
 and
of &c. are at present Owners thereof, and that no Foreign-
er directly, or indirectly hath any Share, or Part therein.
Ibid. § 17.

4—Which Oath, being attested by the Governor, or Custom Officer, respectively, who administered the same, under their Hands and Seals, shall after having been registred by them, be delivered to the Master of the Ship for the Security of her Navigation; and a Duplicate of said Register, to be transmitted to the Commissioners of the Customs at London, to be entred into a general Register, to be there kept for this Purpose, with Penalty on any Ship trading to, from, or in any the said Plantations, and not having made Proof of the Built and Property as here directed, that she be liable to such Prosecution and Forfeiture as any Foreign Ship (except Prizes condemned in the High Court of Admiralty) would be liable to. *Ibid.* § 18. Ships trading to the Plantations not being registred, to be forfeited, &c.

5—Provided that all Ships taken at Sea, by Letters of Mart or Reprizal, and Condemnation thereof made in the High Court of Admiralty, as lawful Prize, shall be especially registred, mentioning the Capture and Condemnation, instead of the Time and Place of Building, with Proof also upon Oath, that the intire Property is *English*, before any such Prize shall be allowed the Privilege of an *English* built Ship according to the meaning of this Act. *Ibid.* § 19. Prize Ships how to be registred.

6—No Ship's Name that is registred, shall afterwards be changed, without registring such Ship *de novo*, which is likewise to be done on transfer of Property to another Port, and the former Certificate to be delivered up to be cancelled. And in Case of any Alteration of Property in the same Port, by Sale of one or more Shares in any Ship after registring thereof, such Sale shall always be acknowledged, by Endorsement on the Certificate before two Witnesses, in order to prove the whole Property to be *English*, if any Disputes should arise. *Ibid.* § 21. On Alteration of the Name Ships to be registred *de novo*. Alteration of Property to be endorsed on the Certificate.

P L A N T A T I O N S.

Bond to be
given for
Ships
Trading to
or from the
Plantations.

- 7—For every Ship or Vessel, which shall set sail from *Great Britain*, or *Ireland*, for any *English* Plantation, sufficient Bond shall be given with one Surety, to the chief Officers of the Port from whence said Ship shall sail, to the Value of 1000 *l.* if the Ship be of less Burthen than 100 Tuns, and 2000 *l.* if of greater Burthen: That in Case said Ship shall load any of said Commodities, (*viz.* Sugars, Tobacco, Cotton-Wool, Indicoes, Ginger, Fustick, or other Dying Wood, of the Growth, Production, or Manufacture of any *English* Plantations as in § 18. of this Act) at any of said *English* Plantations, that the same Commodities shall be by said Ship brought to some Port of *Great Britain*, or *Ireland* (*Vid. fol. Note*) and shall there unload and put on Shore the same, the Dangers of the Seas only excepted; and for all Ships coming from any other Place to any the said Plantations, who are qualified to trade there, the Governor of such Plantation shall before any of said Commodities be permitted to be shipp'd, take Bond as aforesaid, that such Ship or Vessel, shall carry all the aforesaid Goods, that shall be laden on board such Ship, to some other of his Majesty's Plantations, or to *Great Britain*, or *Ireland*. (*Vid. fol. Note.*) and every Ship, or Vessel, which shall take on board any of said Goods, until such Bond be given to the said Governor, or Certificate produced from the Officers of any Custom-House, in *Great Britain*, or *Ireland*, that such Bonds have been there duly given, shall be forfeited, with all her Guns, Tackle, &c. to be applied and recovered as aforesaid (*Art. 1.*) *Ibid.* § 19.

N. B. *The Word Ireland is to be left out of all Bonds required by the preceding Art. by 22 Car. II. cap. 26. § 11. B. (Vid. infra Art. 12.)*

Goods sent
to the Plan-
tations shall
be laden in
*Great Bri-
tain.*

- 8—No Commodity of the Growth, Production, or Manufacture of *Europe*, shall be imported into any *English* Plantation, &c. in *Asia*, *Africa*, or *America*, but what shall be *bonâ Fide* laden in *Great Britain*, and in *English* built Shipping, whereof, the Master and three Fourths of the Mariners at least are *English*, and which shall be carried directly thence to said Plantations under forfeiture of Ship and Goods, to be recovered and divided as in *Art. 1.* (but *Vid. Linen, 3, 4, 5, 6 & 7. & the fol. Art.*) 15 *Car. II. cap. 7* § 6. *B.*

What
Goods are
excepted.

- 9—Provided always, that it shall and may be lawful to ship and lade in such Ships, and so navigated (*Art. 8.*) in any Part of *Europe*, Salt for the Fisheries of *New England* and *Newfoundland*, and to Ship and lade in *Maderas*, or *Western Islands*, or *Azores*

P L A N T A T I O N S.

Azores, Wines of the Growth of said Islands, and to take in Horses or Servants in *Ireland*, and all Sorts of Victuals of the Growth and production of *Ireland*, and the same to transport into any the said Plantations. *Ibid.* § 7.

10—It shall not be lawful on any Pretence whatsoever, to put on Plantation Shore in the Kingdom of *Ireland* any Goods, or Merchandizes of the Growth, or Product of any the Plantations aforesaid, unless the same have been first landed in *Great Britain*, and paid the Duties Chargeable by Law, under forfeiture of the Ship and Goods, three Fourths without Composition to his Majesty, and the other Fourth to the Prosecutor. (But *Penalty.* *vid infra Art. 12 & 13.*) 7 & 8 W. III. cap. 22. § 14. B.

11—Provided, that if any Ship so laden, shall be stranded, or by Reason of Leakiness, or other Disability, shall be driven into any Port in *Ireland*, and shall not be able to proceed on her Voyage; then and in such Case only, said Goods may be permitted to be put on Shore, but shall be delivered into Custody and Possession of the Collector, or chief Officer of the Customs of the Port where stranded or driven into, there to remain 'till said Goods shall at the Charge of the Owner, be put on board some other Vessel to be transported to some Port, or Place in *Great Britain*, said Officer, first taking Good Security for the Delivery of the same, according to the true meaning hereof. *Ibid.* § 15.

12—It shall and may be lawful to import into the Kingdom of *Ireland*, from his Majesty's Plantations in *America*, and to land and put on Shore in the Kingdom of *Ireland*, all Goods and Merchandizes of the Growth, Product or Manufacture of any of his Majesty's Plantations, (except Sugars, Tobacco, Cotton, Wool, Indigo, Ginger, Speckle Wood, or *Jamaica* Wood, Fustick or other Dying Wood, Rice, Molasses, Beaver Skins, and other Furs, Copper Ore, Pitch, Tarr, Turpentine, Masts, Yards, and Bowsprights of the Growth, Product, or Manufacture of said Plantations, (and Hops are also excepted by 5 Geo. II. cap. 9. *English*) any thing in Stat. 7 & 8 W. III. (*Art. 10.*) or in any other Act contained, or any Law or Usage to the contrary thereof, in any wise notwithstanding. 4 Geo. II. cap. 15. § 1. B.

13—Provided always, that the Goods and Merchandizes to be imported into *Ireland* from his Majesty's Plantations in *America*, by Virtue of this Act, shall be imported in *British* Shipping, whereof the Master and three fourths of the Mariners at least are *British*. *Ibid.* § 2.

P L A N T A T I O N S.

No Sugars, &c. of the Growth, &c. of any Plantations in America, nor any Rum or Spirits, (except of the Growth, &c. of the English Sugar Colonies) to be imported into Ireland unless from Great Britain.

14—From and after the 25th of December, 1733, no Sugars, Paneles, Syrrups or Molasses, of the Growth, Product, and Manufacture of any of the Colonies or Plantations in America, nor any Rum or Spirits of America, except of the Growth or Manufacture of his Majesty's Sugar Colonies there, shall be imported into Ireland, but only such as shall be fairly and *bonâ fide* loaden and shipp'd in Great Britain, in Ships navigated according to the several Laws now in being in that behalf, under Penalty of forfeiting all such Sugars, Paneles, Syrrups, or Molasses, Rum, or Spirits, which shall be imported into Ireland contrary to the true Intent and Meaning of this Act, or the Value thereof, together with the Vessel in which imported, with her Guns, Tackle, &c. and may be seized by the Lord Lieutenant, Lord Deputy, or Lords Justices of Ireland for the Time being, or any Person authorized by him, them, or any of them, or by Warrant of any Justice of the Peace, or other Magistrate, (which Warrant such Justice or Magistrate is hereby impowered and required to give on Request) or by any Custom-house Officer, or Excise Officer, or by any Person, or Persons, him, them, or any of them, accompanying, aiding, and assisting. And all said Offences against this Act may be prosecuted, and the Penalties, &c. recovered in any Court of Record in *Westminster* or *Dublin*, at the Election of the Prosecutor, by Bill, Complaint, or Information, where no *Essoin*, &c. shall be allowed, or more than one Impar lance ; and the Penalties and Forfeitures so recovered to be divided, one Moiety to the Crown, the other to the Informer or Prosecutor. 6 Geo. II cap. 13. B.

Proviso for Sugars from Spain or Portugal.

15—Provided that nothing in this Act contained shall extend or be construed to extend, to restrain the Importation of any Sugars, being of the Growth or Produce of any of the Dominions of Spain or Portugal, from any Place whence such Sugars might lawfully have been imported before the making of this Act. (*Vid. Goods*, 5.) *Ibid.*

Persons aiding, &c. to forfeit treble Value.

16—Every Person aiding and assisting in bringing on Shore, or landing any such Sugars, Paneles, &c. contrary to the true Intent and Meaning hereof, or knowingly receiving any of said Commodities into his, her, or their House, or Custody, shall forfeit treble the Value of such Goods, to be estimated and computed at the best Price, that each respective Commodity shall bear at the Place where seized, to be recovered and applied as aforesaid. *Ibid.*

P L A N T A T I O N S.

17—If any of his Majesty's Subjects, being Master, or having Masters Charge of any Ship or Vessel, shall take in, or suffer to be taken in at Sea, or in any Creek, Harbour, or other Place, any Sugar, Paneles, &c. in order to be imported contrary to the true Intent and Meaning hereof; every such Master, or other Person so offending shall forfeit 100 *l.* to be recovered and applied as aforesaid. *Ibid.*

18—Any Person or Persons, hindering, molesting, or resisting any Revenue Officer, or any of his or their Assistants in seizing or securing any of said Commodities, contrary to the true Meaning hereof, he, she, or they shall forfeit 50 *l.* to be recovered and applied as aforesaid, and shall also be liable to be prosecuted for the same by Indictment, or otherwise, and being found guilty, shall be imprisoned for 3 Months without Bail or Mainprize. *Ibid.*

19—If any Officer of the Customs or Excise shall willingly or knowingly connive at the fraudulent Importation, or landing and bringing on Shore any of said Commodities, or shall take upon him to seize, and shall by Fraud or Collusion desist from or delay the Prosecution thereof to condemnation, he or they so conniving, desisting, or delaying, shall forfeit 50 *l.* to be recovered and applied as aforesaid, and shall also be incapable of holding any Office or Employment under the Crown. *Ibid.*

20—Any Officers of the Customs or Excise, or their Assistants, being sued or prosecuted for any Thing done in Execution of their Duty, for the more effectual putting in force this present Act, shall and may plead the general Issue, and give this Act and the special Matter in Evidence, and the Judges shall allow thereof. *Ibid.*

21—Upon all Suits and Prosecutions for the Importation of any of the said Commodities, the *Onus probandi*, that the same and every Part thereof were fairly, and *bonâ fide*, loaden and shipp'd in *Great Britain* in Ships navigated according to Law, or that the Rum or Spirits were made of the Growth or Manufacture of some of his Majesty's Sugar Colonies in *America*, shall lie on the Claimer or Owner thereof. *Ibid.*

22—All Suits and Prosecutions on this Act, to be commenced within two Years after the Offence committed, and the Expence of Prosecution to be paid out of the Kings Moiety. *Ibid.*

LATE, *vid. Bullion, 2.*

P O P I S H.

Popish regu-
lar Clergy-
men to be
transported.

Merchants,
&c. refusing
to take
them on
board.

The Ship
to be stopp'd.

Præmium
for trans-
porting them
how to be
paid.

The Collec-
tor to be al-
low'd it in
his Ac-
counts, and
how.

Bond to be
given for
transporting
them.

1 **POPISH**—It shall and may be lawful to all Masters of Ships, Merchants, and others, to take and receive the Body of such regular Clergyman, Priest, and School-master, as may hereafter remain in Goal to be transported; and to transport said Person or Persons beyond Seas out of her Majesty's Dominions of *Great Britain* or *Ireland*; And if any Merchant freighting any Ship outward bound, for any Place not within *Great Britain* or *Ireland*, shall refuse to receive the Body or Bodies of such Popish regular Clergyman, &c. not exceeding Five in any one Ship, when required so to do by the civil Magistrate or his Deputy of such Place where any such Popish Person shall remain in Goal, the Collectors and other Officers of the Customs are hereby required not to discharge such Ship till the Merchant, so freighting the same, or the Master, consent so to do, on Pain that such Collector, so discharging such Ship, shall forfeit to her Majesty 30 *l. sterl.* 8 *Annæ, cap. 3. § 50.*

2—And for Encouragement to such Merchant, or Master, to receive and transport said Person, or Persons, it shall and may be lawful for the Collector of such Port or Place, and he is hereby required to pay said Merchant or Master, 5 *l. sterl.* for the transportation of every such Person to any Part of the *West Indies*, not being subject to her Majesty, and 3 *l. sterl.* for the transportation of every such Person to any Place or Port in *Europe*, not being within her Majesty's Dominions. The same to be allowed said Collector in his Accounts on producing a Receipt of said Merchant or Master for said Sum of Sums, and also a Receipt, acknowledging, that he hath received the Body of such Popish regular Clergyman, &c. in which shall be expressed the Name of the Person to be transported, the Place where he did last inhabit or reside, the Time he hath remained in Goal, and from what County-Goal transmitted to said Port or Place, which Receipts shall be testified by the chief Magistrate, or his Deputy, of such Port or Place; and the Receipt last mentioned to be enrolled in the Crown Office of her Majesty's Court of Chief-Place in *Dublin*, without Fee or Reward, there to remain on Record. *Ibid. § 51.*

3—The said Master or Merchant shall at the Time of receiving the said Money, and receiving the Body of said Popish Person, enter into a Recognizance to her Majesty in the Penalty of 50 *l.* to transport said Popish Person into some Place not within *Ireland*, or *Great Britain*, or the Dominions thereunto belonging; which Recognizance shall be entred into before the chief Magistrate of said Town, &c. and the Collector, by whom said Sum, shall be paid, shall produce and deliver said

POPISH. PORTS.

said Recognizance to the Commissioners when he shall account for the Payment of said Sum, and shall by them be returned into the Crown Office, &c. *Ibid.* § 52.

- 4—If any such Popish Regular Clergy-man, Popish Priest, or Popish School-master, shall be found in this Kingdom out of the Custody of said Merchant or Master of a Ship so receiving said Person, he shall be deem'd to be, and suffer as a Popish regular Clergyman who hath been banished and returned again into this Kingdom. *Ibid.* § *Ibid.*

PORTERS, *vid.* *Boatmen*, 3.

Officers, 3.

Plantations, 16.

- 1 PORTS—A Port is such Place only, where anciently a Custom-house has been kept, and where Officers for collecting the Revenue do attend, which Officers have Power for the Management, Direction, and Guidance of the same, and all the Creeks and Members thereunto allotted; and being conveniently situated for Shipping and unshipping of Goods and Commodities, and approv'd by the chief Governors and Council of the Realm, is made a lawful Place for Exportation or Importation.

- 2—By a Creek is to be understood such Place where commonly an Officer, or Officers have been placed by Way of prevention of Frauds and not out of Right of Attendance; and is not a lawful Place for Exportation or Importation, without Licence or Sufferance first had from the Governors and chief Commissioners of the Revenue, or from the principal Officers of the Port under which it is placed.

- 3—No Person or Persons whatsoever shall lade or put off into any Vessel whatsoever, to be transported beyond Seas, or shall take up, discharge, or lay on Land out of any Vessel whatsoever, (not being in Leak or Wrack,) any Goods, Wares, or Merchandizes whatsoever, but in and upon some such open Key or Wharf, as the Lord Lieutenant, or other chief Governor and Governors, and Privy-Council of this Realm shall appoint within the several Ports, Creeks, Havens or Roads of this Realm, where a Customer, Comptroller and Searcher of such Ports, &c. or their Deputies have accustomedly been resident; upon pain of Forfeiture of all such Goods, or the Value thereof so laden and discharged contrary to the Meaning of this Act. *A. C.* § 7.

P O R T S.

Ports and
Places of
landing ap-
pointed,

- 4—No exciseable Goods shall be taken up or discharged out of any Vessel whatsoever from beyond Seas, not being in Leak or Wrack, or put off from Land into any Vessel whatsoever, to be transported or shipp'd off, at, in, or upon any other Place or Places, than upon the open Key, Wharfs, Landing Places or Slips of the several Custom-houses of the Ports of this Realm, or such other Places as the chief Governor, or Governors, and Privy Council, for the Time being, on Application of the Commissioners of Excise, shall therefore assign and appoint, on Forfeiture of the Goods, and also the Value. *A. E.* § 10.
- 5—Pursuant to which Clauses (*Art. 3 & 4.*) the Lord Lieutenant and Privy-Council did, by their Proclamation, dated the 19th of *September*, 1662, settle the several Ports of *Ireland*, and Places of shipping and landing in each as follows, *viz.*

| Ports. | Places of shipping and landing in each Port. |
|-----------------------|---|
| <i>Dublin</i> ——— | The Custom-house Key. |
| <i>Wexford</i> ——— | { The common Key. French's Key. |
| <i>Ros</i> ——— | The Custom-house Key. |
| <i>Waterford</i> ——— | The whole Key of <i>Waterford</i> . |
| <i>Dungarvan</i> — | The Custom-house Key. |
| <i>Youghal</i> ——— | The Custom-house Key. |
| <i>Corke</i> ——— | The Custom-house Key. |
| <i>Kinsale</i> ——— | The Custom-house Key. |
| | { The old Custom-house Key. The Abbey Strand. Castle Strand. |
| <i>Baltimore</i> ——— | { The Castle Key. Block-house Key. The Town Strand. The Black Rock. |
| <i>Limrick</i> ——— | { The Key of <i>Limrick</i> . The Pool. |
| <i>Galway</i> ——— | { The Custom-house Key ; alias, the Town Key. |
| | { The Lime Kiln under <i>Sligo</i> Fort. |
| <i>Sligo</i> ——— | { The <i>Moyne</i> under the Abbey of <i>Moyne</i> . <i>Ballisbannon</i> . |
| <i>Killibeggs</i> ——— | The usual Key or Place of landing. |
| <i>Londonderry</i> — | The Ship Key. |
| <i>Colerain</i> ——— | The Custom-house Key. |

Ballitra—

| Ports. | Places of shipping and landing in each Port. |
|--|--|
| <i>Ballitra</i> — | The Custom-house Key. |
| <i>Carrickfergus</i> — | { The Key of <i>Carrickfergus</i> . The Dock of <i>Belfast</i> . The River of <i>Larne</i> . The River of <i>Glenarme</i> . |
| <i>Donaghadee</i> — | The Custom-house Key. |
| <i>Strangford</i> — | { The Key of <i>Strangford</i> . <i>Port-ferry</i> . |
| <i>Dundalk</i> and <i>Carlingford</i> — | { The Custom-house Key. |
| <i>Drogheda</i> — | { The Custom-house Key ; <i>alias</i> Town Key. |
| * <i>Wicklow</i> — | { The Custom-house Key ; <i>alias</i> Town Key. |

In which Proclamation there is the following Paragraph, *viz.*

And we do appoint the said several Places, at the said several Ports, and no other, to be the Places for lading or landing of any Goods or Merchandizes whatsoever, to be exported out of, or imported into this Kingdom, and that it may be lawful for the Commissioners of the Customs and Excise, or any three or more of them, by Order under their Hands and Seals, to permit and suffer any Pilchards, gross Goods, or Merchandizes to be landed at such other Places as they shall think convenient and conducing to his Majesty's Profit, or to prohibit under their Hands and Seals as aforesaid, if they find it for his Majesty's Service and Profit, the lading or landing of Goods or Merchandizes at any of the before-mentioned Creeks or Places, other than the common Key of each Port, as they shall at any Time or Times hereafter see Cause, according to the Custom or Usage before the 23d of October, 1641, whereof all Persons concerned are to take Notice, and yield Obedience thereunto, under such Penalties as are expressed in the Act or Acts for Custom and Excise.

Vid. Aliens, 6.

Wool, 19, 20.

* N. B. Wicklow was made a Port since the Revolution.

Foreign Pot
Ashes, &c.
to be im-
ported Duty
free.

POT ASHES. PROTESTANT STRANGERS.

POT ASHES—From and after the 1st of *August*, 1705, no Duty shall be demanded, levied, or raised, for or by Reason of importing any foreign Pot Ashes or Wood Ashes, but the same shall and may be from thenceforth freely imported into any Parts of this Kingdom Duty free, any Law, Statute, or Custom to the contrary notwithstanding. 2 *Anna*, cap. 4.

§ 11.

Vid. Goods, 3.

Wines, 1.

PORTERS, *vid. Boatmen*, 3.

Wharfingers, 1.

PRIZAGE, *vid. Wines*, 2, 12, 16, 17.

PRIZE GOODS, *vid. Goods*, 6.

PRIZE SHIPS, *vid. Plantations*, 2, 5.

PRÆMIUMS, *vid. Corn*, 2.

Flaxseed, *per Tot.*

Popish, 2.

Sail Cloth, *per Tot.*

Protestant
Strangers
how to be
naturalized.

PROTESTANT STRANGERS—All and every Person or Persons born out of your Majesty's Dominions, of the Protestant Religion, who shall at any Time hereafter, within 7 Years, (*vid. Art. 2.*) transport his or their Stocks and Families into any Part of this Kingdom, with intention that themselves and Children after them will inhabit, reside, and abide in some part thereof, shall, after his or their Arrival, with his or their Stock, &c. and after taking the Oaths of Allegiance and Supremacy, (*vid. Art. 3.*) before the Lord Chancellor, or the Lords President or Vice-Presidents of the Province of *Munster* and *Conaught* respectively, for the Time being, or any Judge in his Circuit, who are hereby authorized to administer the same to such Person, or Persons, and thereupon to certify his or their doing thereof unto his Majesty's High Court of Chancery, there to remain on Record, be deemed, adjudged, and reputed in every Respect, Condition, and Degree, to all Intents, Constructions, and Purposes, their Majesty's natural and liege Subject or Subjects of this Kingdom, as if they, and every of them, had been, or were born within this Kingdom of *Ireland*. 14 & 15 *Car. II.* cap.

13.

The above
Act made
perpetual.

2—The Statute of 14 *Car. II.* cap. 13, so far as it relates to the Encouragement of Protestant Strangers, other than the Clause which exempts them from Payment of Excise, is hereby revived and made perpetual. 4 *Geo. I.* cap. 9.

3—Provided

PROTESTANT STRANGERS. QUAKERS.

- 3—Provided that no Person shall have the Benefit of said Act till he, she, or they, shall, instead of the Oaths of Allegiance and Supremacy therein mention'd, take the several Oaths appointed by 3 *W. & M. cap. II. B.* for abrogating the Oath of Supremacy in *Ireland*, and appointing other Oaths, ^{What Oath they shall take,}
Ibid.

Vid. Denizens, 1.

PRUNES—*Vid. Goods, 3.*
Wines, 1.

Q.

- 1 QUAKERS—From and after the last Day of this present Session of Parliament, every Quaker within this Kingdom, who shall be, on any lawful Occasion, to take an Oath required by Law, shall instead thereof be permitted to make his or her solemn Declaration or Affirmation in these Words following, *viz.* ^{Quakers affirmation, to be accepted instead of an Oath.}

“ I, A. B. do solemnly, sincerely, and truly, declare and affirm The Form.

Which said solemn Declaration or Affirmation shall be adjudged and taken to be of the same Force and Effect to all Intents and Purposes, in all Courts of Justice and other Places where by Law an Oath is, or shall be, required in *Ireland*, as an Oath in the usual Form. 9 *Geo. II. cap. 16. § 2.*

- 2—Every Person making such solemn Affirmation or Declaration as aforesaid, that shall be lawfully convicted of wilfully, falsely, and corruptly having declared or affirmed any Matter or Thing, which if sworn in the usual Form wou'd have amounted to wilful and corrupt Perjury, shall incur the same Penalties as, by the Laws of this Realm, are enacted against Persons convicted of wilful and corrupt Perjury. *Ibid. § 3.* ^{Affirming an Untruth. The Penalty.}

- 3—No Quaker, or reputed Quaker, shall by Virtue of this Act be qualified or admitted to give Evidence in any criminal Causes, or serve on any Juries, or bear any Place, Office, or Employment of Trust or Profit under the Government. ^{Shall not enjoy Places of Trust, &c.}
Ibid. § 4.

QUAKERS. QUIT RENTS.

To affirm
that they
been Qua-
kers for one
Year before.

4—None shall be deem'd a Quaker within this Act, unless he, she, or they shall affirm in the Form aforesaid, that he, she, or they, is, or are, of the Profession of the People called Quakers, and hath or have been so for one Year then last past.

Ibid. § 5.

Continu-
ance.

5—This to be deem'd a publick Act, and judicially taken Notice of as such by all Judges, Justices, and other Persons whatsoever; and to continue in Force 11 Years, and from thence to the End of the then next Session of Parliament

Ibid. § 6, & 7.

Vid. Drawbacks, 4.

Greenwich Hospital, 6.

QUARTER SESSIONS, *vid. Fairs, 1.*

Collectors
Acquittan-
ces good
in Law.

1 QUITT RENTS—All Acquittances given by the Collectors or Receivers, duly authorized and appointed, to collect and receive the Quit Rent, Crown Rent, Composition, and other Rents due to the Crown, during the Time said Collectors were, are, or shall be so employed, shall be good and valid in Law against the Crown, and shall be as good and effectual, to all Intents and Purposes, as an Exchequer Acquittance, duly passed and entred in the several Offices of the Exchequer.

Will. III. cap. 31. § 2.

Acquittan-
ces to be
written on
Parchment.

2—Collectors of said Rents shall on Payment of the same or any Part thereof, give, and perfect to the Person so paying the same, a full and clear Acquittance for the Sum received, in Parchment, under his Hand, wherein shall be mentioned the Sum received, and for what Gales, Land, or on what Account paid. *Ibid.* § 3.

Fees.

3—Said Collectors may demand and receive the following, and no more, or other Fees, *viz.*

For every Acquittance for any Sum above 5 s. } *l. s. d.*
and not exceeding 20 s. ———— } 0 0 6

For every Sum above 20 s. and not exceeding 5 l. 0 1 0

For every Sum above 5 l. and not exceeding 15 l. 0 1 6

For every Sum above 15 l. ———— 0 2 0

And in no Case to receive any more than 2 s. for any one Acquittance. *Ibid.* § 4.

One Ac-
quittance to
be given for
the whole
of any Per-
sons Lands,

4—Where one Person stands charged with the Payment of several and distinct Sums, in respect of several Parcels of their Lands and Tenements, or where the same is in Charge in the Name of other Persons, not in Possession of such Lands, the several Collectors within their respective Districts, shall, on Receipt of said Rents, or any Part thereof, give to the Person so in Possession, and paying as aforesaid, one Acquittance for what he shall so pay, in which shall be distinctly mentioned as well the Lands and Tenements, as the Rent, and for what

QUIT RENT. RAPE OYL.

what Gale, and by whom paid: for which one Acquittance, said Collectors to receive no other or greater Fee than aforesaid. *Ibid.* § 5.

- 5—Each Collector shall prepare every Year a Book, wherein he shall enter all Acquittances by him given for said Rents, under his Hand, and in Presence of the Party paying the same; to which Receipt said Party or any other on his Behalf may set their Names; for every which Entry said Collectors may demand and receive 2 *d.* over and above the Fees aforesaid: Which Book shall by the respective Collectors yearly, before stating their Accounts, be returned under their Hands, and on Oath to the Auditor General's Office, where the same shall be kept, not only as a Charge on the Collectors, but as a Discharge to the Subject for all Sums thereby appearing to be paid as aforesaid. *Ibid.* § *Ibid.*
- Two Penny Book to be kept by each Collector.

R.

RAISINS, *vid.* Goods, 3.
Wines 1.

- 1 RAPE—OYL—No more Duty to be taken for any Rape Duty on Oyl made in this Kingdom which shall be exported out of the same than 4 *s.* per Tun, and so *pro Rata.* 2 *Annæ, cap.* exported.
7. § 2.
- 2—SEED—For every Quarter of Rape Seed containing eight Bushels, to be exported out of this Kingdom, to be paid 6 *d.* for Custom, and no more, and so in proportion. *Ibid.*
§ 1.
- 3—These Duties to be raised according to the Act of Tonnage and Poundage, 14 & 15 C. II. *cap.* 9. *Ibid.* § 3.

N. B. By 6 *Annæ, cap.* 12. *this Act is made perpetual.*

RATES Inwards. *Vid.* Excise, 1, 2, 3
Goods, 8, 9, 18, 19, 20.

—Outwards, *Vid.* Goods, 8.

—New, *Vid.* Pa.

REGISTER of Seizures—*Vid.* Seizures 2, 4, 5, 6.

REPAYMENTS by Debentures, *vid.* Drawbacks, *per Tot.*

—By Certificates of Damage, *vid.* Abatement, 1, 2.
Wines, 10, 11.

REPLEVIN,

RESCUE.

Penalty on **REPLEVIN**, *vid. Distress*, 5.

Persons assaulting Officers in the Execution of their Duty, &c.

1 **RESCUE**—If any Person whatsoever, shall unlawfully assault, or beat any Revenue Officer, or his Assistant in the due seizing, or securing any exciseable Goods, which he shall have reasonable Cause to suspect to be liable to Seizure, or by Force, or Violence, rescue or carry away any such Goods after legal Seizure as aforesaid, or shall at, or after such Seizure, destroy, or damage said Goods, or any Part of them; every Person so offending, being thereof convicted, shall for the first Offence, forfeit 100 *l.* and upon Failure of Payment, suffer twelve Months Imprisonment, and for the second Offence be transported to some of his Majesty's Plantations in *America* for 7 Years. 12 *Geo. I. cap. 2. § 15.*

Penalty on Runners, their Aiders, &c.

2—Every Person, that shall import any Exciseable Goods into this Kingdom in a clandestine and fraudulent Manner, without paying his Majesty's Custom and Excise, and every Master, Mariner and other Person whatsoever, that shall be aiding, or assisting in the Importation of any such Goods, or shall unlawfully assault, or beat any Officer or his Assistants in the due Execution of their Offices, and prevent their seizing, securing or carrying to the next Office of Excise any exciseable, Goods which he shall seize, or shall by Force rescue or carry away, or procure to be rescued or carryed away, such Goods or any Part of them, such Offender being thereof lawfully convicted by Verdict or Confession, shall for the first Offence, suffer three Years Imprisonment, and also forfeit 100 *l. sterl.* over and above the Penalties such Offender is already subject to, by any Law now in being; and for the second Offence being thereof convicted as aforesaid, shall be transported to some of his Majesty's Plantations in *America* for seven Years. 5 *Geo. II. cap. 3. § 13.*

Returning from Transportation, Felony.

3—If any Person transported, pursuant to this Act, shall at any time within seven Years, after such Transportation, be found in this Kingdom, not being licenced thereto, by his Majesty under his Privy Seal, or by the chief Governor or Governors of this Kingdom for the Time being, such Person shall suffer as a Felon without Benefit of Clergy, and may be tryed in any County where taken. *Ibid. § Ibid.*

Officers may enter the Shop, &c. of any Retailer of Spirits or Tobacco.

1 **RETAILERS** Any Officer may enter, in the Day time, into the Shop, Out-House, Room, or Ware-House of any Shop-keeper, or other Person, selling foreign Spirits, or Tobacco by Retail, and take an Account from Time to Time of all such Spirits and Tobacco, as shall be found in his Possession, Shop, &c. and make a just return thereof, under his Hand in such Manner, as Accounts are directed to be taken and Returns made of Beer

SAIL CLOTH.

Beer, &c. belonging to any common Brewer, &c. by the Act of Excise. *Ibid.* § 10.

2—No Person to be deem'd a Retailer of Tobacco or Spirits, who shall within this Act, but such as sell Brandy, or other foreign Spirits in Quantities under one Gallon, and Tobacco, under the Quantity of three Hundred weight. *Ibid.* § *Ibid.*

3—Such Retailer, refusing, or hindering any such Officer, to enter into his Shop, &c. or other Places belonging to him, to take Account as aforesaid, shall forfeit 50 *l.* to be recovered and distributed as directed by the Act of Excise. *Ibid.* § 11
 & 12. Retailers refusing or hindering Officers, to forfeit 50 *l.*

vid. Ale-House Keepers, per Tot.

Entries, 10, 11.

Excise, 5, 6.

Licence, per Tot.

RICE—*Vid. Plantations, 12.*

ROCK SALT, *vid. Salt, 2.*

ROSIN, *vid. Goods, 3.*

Wines, 1.

RUSSIA GOODS, *vid. Goods, 3.*

Wines, 1.

RUM, *vid. Spirits per Tot. Plantations, 14, &c.*

S.

1 SAIL CLOTH—Any Person, who shall export any good Sail Cloth, well and sufficiently made, to any Part beyond Seas, within 10 Years, from the 24th of December, 1716. shall receive as a Præmium for every Yard of Sail Cloth, made of sound and good Hemp of 10 *d.* per Yard Value, and under 14 *d.* so exported, 2 *d.* and for every Yard of Main Sail, or course Canvas, made in Imitation of *Holland Duck*, of the Value of 14 *d.* per Yard, or upwards, so exported, 4 *d.* to be paid by such Officers, and in such manner as Drawbacks, are usually paid; the Exporter, or any other Person or Persons first making Oath, that the said Cloth is, to the best of his Knowledge and Belief, made of Hemp of the Growth of this Kingdom, and that such Sail Cloth, was never before exported, nor any Debenture issued out, or Præmium paid for the same. 2 *Geo. I. cap. 13. § 7.*

N. B. *The*

SAIL CLOTH. SAILS.

Contiguance

N. B. *The Præmium of 2 d. for the Cheaper, and 4 d. for the Main Sail Canvas, was continued for 8 Years longer, by 10 Geo. I. cap. 2. and is farther continued to the 25th of December, 1744. by 7 Geo. II. cap. 10.*

The Value of such Sail Cloth how to be ascertained.

2—The Commissioners in the Port of *Dublin*, and any two, or more principal Officers of the Custom-House in all the other Ports (whereof the Collector to be always one) are to choole two indifferent Persons most experienced in the Value of such Cloth to be exported, that can be got, who on viewing the same, are to certify and declare on Oath, what the respective Value of such Cloth to be exported is, and if such Persons shall certify the Value of such Cloth as aforesaid, then the said Præmium to be paid. 2 *Geo. I. cap. 13. § 8.*

No Præmium to be granted for Sail Cloth unless in whole Pieces,

3—From and after the first Day of *May*, 1736. No Person whatsoever, shall be intituled to any Præmium for any Canvas, or Sail Cloth made into Sails, or for any Canvas, or Sail Cloth whatsoever, other than such Sail Cloths, as shall be produced to the proper Officer of the Custom House, at the respective Ports, in one whole, or intire Bolt, or Piece, containing 36 Yards at the least, which shall then be cut thro' the Middle, by the Officers before whom it is produced, who are hereby required and authorized to cut the same, any thing in 2 *Geo. I. cap. 13. 10. Geo. I. cap. 2. & 7 Geo. II. cap. 10.* to the contrary notwithstanding. 9 *Geo. II. cap. 4 § 3.*

Præmium to be given for Sail Cloth entred for home Consumption,

4—From said 1st of *May*, 1736. The same Præmiums shall be given, in the same Manner, for the same Term of Years, and under the same Conditions and Limitations for all Canvas, or Sail Cloth, made in this Kingdom of *Irish* Hemp, which shall be entred at any Custom-House of this Kingdom, for home Consumption, as by this and said recited Acts are given for Sail Cloth exported, which Entries, the proper Officers of the several Custom Houses of this Kingdom, are hereby required to make. *Ibid. § 4.*

Vid. Linen per Tot. Callico, 5.

Foreign Sails if Run, are forfeited to the Inform-er.

1 SAILS—All new Sails (except for the use of the Ship) made of foreign Sail Cloth, found on board any Ship or Boat, shall be liable to the same Duty as if in Pieces; and if such Sails be landed or put on board any other Ship or Boat, before payment of said Duty, the same shall be forfeited to the Person, who shall inform the Commissioners, or Sub-Commission-ers

SALT. SCOTLAND.

ers thereof, who may examine and condemn the same, as directed in the Act of Excise, with the like Liberty of Appeal.

6 Geo. I. cap. 7. § 9.

- 1 SALT—All white Salt imported, to pay Duty by Weight, and not by Measure, viz. 56 Pounds to be accounted a Bushel, and the same Duty to be paid for every 56 Pound of white Salt as is now payable for a Bushel. 2 Annæ, cap. 14, § 15.

White Salt to pay Duty by weight.

N. B. This made Perpetual by 6 Annæ, cap. 12.

- 2—The Sum of 12 d. per Tun, and no more, shall be paid to the Crown for every Tun of Rock Salt imported from and after the 24th of June, 1709, in lieu of all other Duties heretofore, payable thereout, to be levied according to the Act of Excise. 8 Annæ, cap. 2. § 4 & 5.

Duty on Rock Salt.

Vid. Goods, 3. Plantations, 9. Wines, 1.

- 1 SCOTLAND—All Subjects of the united Kingdom of Great Britain, shall, from and after the Union, have full Freedom and Intercourse of Trade and Navigation, to and from any Port or Place, within said united Kingdom, and the Dominions and Plantations thereunto belonging, and that there be a Communication of all other Rights, Privileges, and Advantages which do, or may belong to the Subjects of either Kingdom, except where it is otherwise expressly agreed in these Articles. 5 Annæ cap. 8 Art. 4. B.

All Subjects of Great Britain to have the same Freedom of Trade, &c.

- 2—All Parts of the said united Kingdom, for ever, from and after the Union, shall have the same Allowances, Encouragements and Drawbacks, and be under the same Prohibitions, Restrictions, and Regulations of Trade, and liable to the same Customs and Duties on Import and Export. Ibid. Art. 5.

SEA-MEN. Vid Boatmen, per Tot.

English, 1, 2.

Mariners per Tot.

Masters, 8.

Merchants, 1.

Rescue per Tot.

Wool, 9, 11, 31

- 1 SEIZURES—All Goods which shall be seized, or stayed, shall presently after such Seizure, or stay, be delivered into the Charge of the Ware-House Keeper, at the Custom-House of the Port where stayed or seized, there to remain till sufficient Warrant be brought for Discharge of the same. A. C. Rule,

Goods seized to be lodg'd in the Stores.

37.

2—Officers

SEIZURES.

- Officers making Seizures, to acquaint the Commissioners, &c. 2—Officers making any Seizure, shall forthwith acquaint the Commissioners of the Customs; and also certify the same to the Register of Seizures in the Port of *Dublin*, with the Quantity and Quality of the Goods so seized, with such other Circumstances as are fit to be known for exhibiting Informations in the Exchequer against the same. *Ibid.* Rule 38.
- Not to compound without Licence. 3—No Officer, or other Person shall make Composition or Agreement for the Seizure, or Forfeiture of any Goods, without Licence out of the Court of *Exchequer*, or other lawful Warrant first obtained. *Ibid.* Rule 39.
- Licences, &c. to be entred with the Register of Seizures. 4—All Licences, Compositions, Fines, Recoveries, Warrants, Orders and other Discharges to be had, made, or granted for, or upon the aforesaid Seizures and Informations are to be entred with the Register aforesaid, and the Money thereupon due to the use of his Majesty, to be paid to the Collectors of the respective Ports. *Ibid.* Rule, 40.
- Appraisements. 5—All Appraisements of Goods seized are to be delivered to the Register aforesaid, before they be returned into the Exchequer to be by him examined and entred; and if the Goods be too much undervalued, said Register is to make Stay thereof, and to acquaint some of the Barons of the *Exchequer* therewith, that a new Appraisement may be made. *Ibid.* Rule, 41.
- Informations, &c. to be entred with the Register of Seizures. 6—For the avoiding of Fraudulent Composition, no Action or Information to be exhibited, or proceeded in against any Goods seized, till such Seizures be registred, and entred with the Register of Seizures in the Port of *Dublin*, and certified by him, to be so entred and registred, and till such Goods be secured in his Majesty's Stores at the respective Ports as aforesaid. *A. C.* § 23.
- Commissioners on any neglect or Delay in the Prosecution may appoint another. 7—And in Case the Commissioners of the Customs shall apprehend any Neglect or Delay in any Person to sue for, or prosecute in any Action, or Information as aforesaid, said Commissioners may appoint any other Person they think fit to prosecute; who shall be and is hereby declared to be the true, proper and lawful Prosecutor or Seizor to all Intents and Purposes, and to whom the Moiety of said Seizures shall be due and payable, and to no other. *Ibid.* § *Ibid.*

N. B. The foregoing Regulations relate to Prosecutions in the Exchequer, on Breaches of the Act of Customs; the following Articles regulate the Proceedings on Breaches of the Excise Act before the Commissioners, &c. of Excise.

SEIZURES.

8—Excise Officers have full Power and Authority by Night or Day to enter all Ships, Gabbards, Hoys, Barks, Bottoms, or other Boats, or Vessels whatsoever, also by Day, to enter all Houses, Cellars, Vaults, Shops, Ware-Houses, &c. or other Places belonging to any Person whatsoever, to search for any exciseable Goods either put on board any Vessel, or taken out, or carried, or intended to be carried away, without due Entry and payment of Excise; and said Goods, as well as all other exciseable Goods, which they shall meet, or discover to be carrying, or conveying by Land or Water, at unlawful Hours, or before due Entry on Payment for the same, or which shall be landed, or attempted to be landed at any unlawful Place, to seize, attach, carry away and put into safe Custody, at the Office of Excise next adjoining. *A. E. § 53.*

Excise Officers have Power to seize Goods, &c.

9—In Case the Goods so seized, shall not be claimed by the true and lawful Proprietor, or by one deputed under his, or their Hands, within 21 Days after Seizure, the said Goods shall be absolutely forfeited and confiscated. *A. E. § 54.*

Goods not claimed in 21 Days, are forfeited.

10—In Case such Goods be claimed within the Time aforesaid, and the Owner, or Claimer, shall not make it appear to the Commissioners of Excise, their Sub-Commissioners, or Collectors respectively, or unto the major Part of them, or either of them, that said Goods so seized, have been duely entred and landed at a lawful Time and Place, or that Licence has been obtained for doing thereof, then said Goods shall likewise be forfeited. *Ibid. § 55.*

Claimed, and no sufficient Proof made of the Duty being paid, are forfeited.

11—If any Goods be seized, and shall not be claimed, or cleared in 21 Days after, the Commissioners, their Sub-Commissioners and Collectors respectively, appointing a general Day of Sale, and giving publick Notice thereof, shall cause said Goods to be appraised by two sworn Officers, or others, and afterwards sell the same by the Candle to the Person bidding, or giving most for the same, and all such Sales, shall be good in Law to the Buyers. *Ibid. § 71.*

Not claimed or cleared in 21 Days, to be Sold.

Vid. Commissioners of Excise, 15.

Hops, 2.

Informers, per Tot.

Land Carriages, 1.

Officers, 1, 2, 3, 8.

Plantations, 1, 14.

Rescue, 1, 2.

Sails, 1.

Spirits, 1.

Tobacco, 6.

Wool, 3, 14.

S H E E P.

S H I P S.

Penalty on
Persons ex-
porting any
live Sheep,
&c.

SHEEP—None shall ship any kind of live Sheep, or Lambs out of *England, Wales, Ireland*, or any of the *Queen's Dominions*, on Pain that such Person, his Aiders, Abbettors, &c. so offending, shall for the first Offence, forfeit all his Goods, one Moiety to the Crown, the other to the Informer; and shall farther suffer a Year's Imprisonment without Bail; and at the Year's End, shall in the open Market, on some Market Day, have his left Hand cut off, and to be nailed up in the openest Place of such Market; and for the second Offence, shall suffer Death as a Felon. Said Offences to be heard and determined by the Justices of Oyer and Terminer, Goal Delivery and Justices of the Peace. 8 *Eliz. cap. 3.* § 1, 2, 4. *B.*

Vid. Wool, 1, 2, 3, 4, 5, 8.

SHERIFFS, *vid. Distress, 4, 5*

Justices of the Peace, 1.

Ships, 5.

1 **SHIPS**—No Owner shall lose his Ship for a small thing put therein not customed, without his Knowledge. 38 *Edw. III. cap. 8. B.*

English
Merchants
to freight in
English
Ships.
Foreign
built Ships,
belonging to
English, to
be registred.

2—*English* Merchants shall freight, within the Realm, in *English* Ships, and not in Ships of Strangers, so as the Owners of such *English* Ships take reasonable for their Freight. 6 *Rich. II. cap. 8. B.*

3—No Foreign built Ship or Vessel whatsoever, shall be deem'd, or pass as a Ship to *Great Britain*, or *Ireland*, belonging, or enjoy the Privilege of such a Ship, till the Persons claiming said Ship to be theirs, shall make appear to the chief Officers of the Customs in the Port next to the Place of their Abode, that they are not Aliens, and shall have taken on Oath before such chief Officers, that such Ship or Vessel was *bonâ fide*, and without Fraud by them bought for a valuable Consideration, expressing the Sum, as also, the Time, Place, and Persons from whom bought, and who are Part Owners (if any) all which Part Owners, shall be liable to take said Oath as afore-said; and that no Foreigner, directly, or indirectly hath any Part, Share, or Interest therein; and upon such Oath, said Owners, shall receive a Certificate under Hand and Seal of said chief Officers, whereby such Ship, or Vessel may for the future pass and be deem'd as a Ship belonging to said Port, and enjoy the Privilege of such a Ship or Vessel, and said Officers, shall keep a Register of all such Certificates by them given in *Ireland*, together with the Names of the Persons from whom bought, and the Sum paid for her; and also the Names of the Part Owners, if any such be. *A. N. § 10.*

Oath to be
made of the
Property.

- 4—And if any Officer of the Customs shall allow the Privilege of an *English*, or *Irish* Ship to any Foreign built Vessel, till such Certificate be before them produced, or such Proof and Oath before them taken; or to any *English* or Foreign built Ship till Examination, whether the Master and three Fourths of the Mariners be *English*; or shall allow to any Foreign built Ship bringing in Commodities of the Growth of the Country where it was built, the Privilege by this Act to such Ship given, till Examination and Proof, whether it be of the built of that Country, and that the Master and three Fourths of the Mariners are of that Country; such Officer of the Customs shall for the first Offence be put out of his Place. *Ibid.* § 11.
- 5—In *Distress*—The Sheriffs, Justices of the Peace, and also all Mayors, Bailiffs and other Head Officers of Corporations and Port Towns near the Sea, and all Constables, Head-boroughs, Tything-men and Officers of the Customs, in all and every such Places, shall on Application by, or on behalf of any Commander, chief Officer, Owners, or Freighters of any Ship being, or in danger of being stranded, are impowered and required to command the Constables of the several Ports within this Kingdom nearest to the Coast, where such Ship shall be in Danger as aforesaid, to summon and call together as many Men, as shall be thought Necessary, to the Assistance and for Preservation of such Ship and her Cargoe; and if there be any Ship or Vessel, belonging to his Majesty or any of his Subjects, riding near the Place, where such Vessel shall be in Danger, the Officers of the Customs and Constables above mentioned, or any of them, are impowered and required to demand of the superior Officer of such Ships, so riding at Anchor, as aforesaid, Assistance of their Boats, and such Hands as they can conveniently spare for the Service and Preservation of said Vessel so in Distress; and in Case such superior Officer shall refuse, or neglect to give such Assistance, he shall forfeit 100 *l.* to be recovered by the Superior of the Ship in Distress, together with Costs of Suit, in any of her Majesty's Courts of Record, by Action of Debt, &c. 4 *Geo. I. cap. 4. § 4.*
- 6—Said Collectors of the Customs, and all others acting or employed in preserving any such Ship in Distress, or her Cargoe, shall within thirty Days after the Service performed, be paid a reasonable Reward for the same by the Commander, Mariners, Merchant, or Owners of the Ship, or Goods so saved; and in Default thereof, said Ship or Goods shall remain in Custody of such Officer of the Customs or his Deputy, till all Charges shall be paid, and till all the said Persons so employed shall be reasonably gratified for their said Assistance and Trouble, or good Security

Penalty on
Officers al-
lowing the
Privilege of
an *English*
Ship to any
foreign built
Vessel.

Sheriffs,
Justices of
the Peace;
&c. may
summon
Men to
assist Ships
in Distress.

Command-
ers of Ships
riding at
Anchor near
the Place,
are required
to give As-
sistance or
forfeit 100 *l.*

Persons as-
sisting, to be
allowed a
reasonable
reward for
Salvage, to
be paid in
30 Days, of
the Ship, &c.
to be detain-

SHIPS in Distress.

Security given for that Purpose to the Satisfaction of all Parties, that are to receive the same; and in Case after such Salvage, the Persons concerned in, or for such Vessel or Goods so saved, shall disagree with said Officer of the Customs, or his Deputy, touching the Monies deserved by any of the Persons so employed as aforesaid, the Persons so concerned, and the said Officer of the Customs or his Deputy may nominate two, or more neighbouring Justices of the Peace, who shall adjust the *Quantum* to be paid to the several Persons acting, or employed in said Salvage, and such Adjustments shall be binding to all Parties, and the Persons concerned for the Ship or Cargoe so saved, shall pay the same down, or give good Security for it, before the Goods be delivered. And if no Person appear to claim all, or any the Goods so saved, the chief Officer of the Customs of the nearest Port, shall apply to two or more of the nearest Justices of the Peace, who shall put him, or some other responsible Person, in Possession of said Goods, taking an Account thereof in Writing, to be signed by said Officer; and if the Goods be not legally claimed by the right Owner within 12 Months, then publick Sale to be made thereof, and if perishable Goods, forthwith to be sold, and after all Charges deducted, (*Vid. Goods, Art. 26. where it directs that Goods saved, shall be liable to pay Duty*) the residue of the Monies arising by such Sale, with a fair and just Account of the Whole, shall be transmitted to the *Exchequer*, there to remain for the Benefit of the Owner when appearing, who on *Affidavit* or other Proof of his or their Property, to the Satisfaction of one of the Barons of said Court, shall on his Order receive the same out of the *Exchequer*. *Ibid.* § 5.

On any disagreement, the Collector may nominate two neighbouring Justices, who shall determine the same.

How to proceed where none claims the Goods.

Persons coming on board, without leave, may be repelled by Force. Molesting the Assistants, or defacing the Marks of Goods.

The Penalty

- 7—If any Person whatsoever, besides those empowered by said Officer of the Customs or his Deputy and the Constables as aforesaid, shall enter or endeavour to enter on board such Ship without leave of the Commander, or of said Officer of the Customs, &c. or some of them; or if any Person shall molest or hinder them or any of them in saving said Ship or Goods, or endeavour so to do, or shall deface the Marks of any such Goods, when saved, before the same be taken down in a Book provided for that Purpose, by the Commander and first Officer of the Customs as aforesaid, such Person shall, within 20 Days, make double Satisfaction to the Party grieved, at the Discretion of the two next Justices of the Peace, or in Default thereof shall be sent to the next House of Correction, to continue and be employed in hard Labour for 12 Months, and the Commander of such Vessel in Distress, or said Officer of the Customs, or Constables on board, may repel by Force any such Persons as shall without such Leave, or Consent as aforesaid

SHIPS in Distress.

press on board said Ship or Vessel so in Distress, and thereby molest them in the Preservation thereof. *Ibid.* § 6 & 7.

8—If any Goods shall be found on any Person, that were stolen Stolen Goods or carried off from any such Vessel in Distress, such Person to be restor'd. shall on Demand, deliver the same to the Owner, or to such Person by such Owner authorized to receive the same, or in Default thereof, shall be liable to pay treble the Value, to be recovered by such Owner in an Action at Law, to be brought for the same. *Ibid.* § 8.

9—Persons making, or assisting in making any Hole in any Vessel in Distress, or stealing, or aiding, or abetting in the stealing of any Pump belonging to any such Vessel, or wilfully doing any thing tending to the immediate Loss or Destruction of such Vessel, or putting forth any false or treacherous Lanthorns, Lights, or Fires, with Intention to subject any Ship to Danger, or Ship wreck, shall be guilty of Felony, without Benefit of Clergy. *Ibid.* § 9 & 10. Stealing any Pump, &c. Felony.

10—Persons sued for any thing done in pursuance of this Act, may plead the general Issue, and give this Act and the special Matter in Evidence, and if the Plaintiff shall become Non-suit, &c. the Defendant shall recover full Costs; this Act shall be taken and allow'd in all Courts, as a publick Act, and all Judges and Justices are to take Notice of it as such. *Ibid.* § 11. General Issue Publick Act.

11—If any Officer of the Customs, or his Deputy, so impowered as above, shall by Fraud, or wilful Neglect, abuse his said Trust, such Officer, or his Deputy, being thereof legally convicted, shall respectively forfeit treble Damages, to the Party grieved, to be recovered by Action in any Court of Record, and shall from thenceforth, be fully disabled and render'd incapable of the same, or any other Employment in the Customs. *Ibid.* § 12. Fraudulent Officers to forfeit treble Damages and lose their Employment.

12—This Act to take Effect from the 25th of December, 1717, and shall every Year publicly be read in full Market, on the Market Day next preceding Michaelmas Day, in the publick Market Place of every Market Town within 5 Miles of the Sea, by the Mayor, or chief Magistrate of every such Market Town, or some other Person by him appointed, and where there is no such Mayor or chief Magistrate, then by the Clerk of the Market, or some other Person by him appointed; and in Default thereof, such Mayor, chief Magistrate, or Clerk of the Market, shall forfeit 40 s. for every such Offence, to be recovered by Civil Bill by the Party, who shall first sue for the same. *Ibid.* 13. This Act to be read publickly.

SHIPS Hovering.

A saving for 13—This Act shall not extend to deprive, or prejudice the Flotsam, &c. Crown, or any claiming under the Crown, or any Patentee, or Lord of any Manour, or other Persons whatsoever, of any Right, or Claim to Wrecks, or any Goods that shall be *Jetsam, Flotsam, or Lagan*, but their respective Rights, shall be as amply enjoyed, as if this act had not been made. *Ibid.*
§ 14.

Masters wil- 14—If any Owner of, or Captain, Master, Mariner, or other fully destroy- ing Ships, to suffer Death. Officer belonging to any Ship, shall after the 24th of *June*, 1718. wilfully cast away, burn, or otherwise destroy, the Ship of which he is Owner, or to which he belongeth, or any way direct, or procure the same, to be done to the prejudice of the Insurers, or any Merchant that shall load Goods therein, he shall suffer Death. 4 *Geo. I. cap. 12. § 3 B.*

Masters of 15—*Hovering*—From and after the first of *August*, 1720. Ships hover- ing within two Leagues of the Shore to give Bond. Where any Ship or Vessel of the Burthen of 50 Tons or under, laden with Tobacco, Brandy, Spirits, or other custom- able, or prohibited Goods, shall be found at Anchor, or ho- vering on the Coasts of *Ireland*, within two Leagues of shore, and not proceeding on her Voyage, Wind and Weather per- mitting; any Officer of the Customs of that Kingdom, may go on board such Vessel, and take an Account of the Lading, and demand and take Security from the Master or Commander by his own Bond, to the use of his Majesty, in a Sum treble the Value of the Goods on board, that such Ship or Vessel (as soon as Wind and Weather and the Condition of such Ship doth allow) shall and will proceed regularly on such Voyage, and shall not land such Goods (except Wool lawfully licenced) but in some Foreign Port; and if such Master, or Command- er shall upon such Demand, refuse to enter into such Bond, or having entred into Bond shall not depart on such Voyage as soon as Wind and Weather, &c. shall permit, unless suffered to make a longer Stay by the Collector (or other principal Officer in his Absence) of such Port, where such Vessel shall be, not exceeding 20 Days; in either of said Cases any Offi- cer of the Customs, by Direction of the Collector, or other principal Officer aforesaid, may take out all the Goods on board such Vessel, and forthwith bring and secure the same on Shore, and if said Goods are customable, all Duties shall be paid for the same; and as concerning Wool, or any prohi- bited Goods, or goods liable to Seizure, which may be found on board such Ships at the Time of their unlading, the same are hereby declared subject to Forfeiture, and may be prose- cuted, as also the Vessel, if liable to Condemnation. 6 *Geo. 1. cap. 21 § 62 B.*

Refusing Bond, &c. the Goods to be brought on shore and the Duty to be paid.

Prohibited, Goods found therein to be forfeited.

SHIPS *hovering.*

16—Provided that after such Goods are brought on Shore, and Bonds, how secured, such Bonds so given as aforesaid, shall be void, and delivered up without any Fee for taking or delivering up the same; such Bond not being otherwise discharged, shall on a proper Certificate, under the common Seal of the chief Magistrate of any Place beyond Seas, or under the Hands and Seals of two known *British* or *Irish* Merchants upon the Place, that such Goods were there landed, or upon credible Proof that the same were taken by Enemies, or perished at Sea, (the Examination and Proof thereof being left to the Judgment of the Commissioners of the Customs in *Ireland*,) shall be vacated and discharged. *Ibid.* § 64.

17—Persons sued for any thing done in pursuance of this Act General may plead the General Issue, &c. and if a Verdict shall pass for the Defendant, &c. such Defendant to have full Costs. *Ibid.* § 66.

Vid. Ballast, per Tot.

Boats, pr Tot.

Commissioners of Customs, 4.

Corn, 2.

East India, 1.

Edystone, per Tot.

English, 2.

Goods, 1, 2, 3, 4, 5, 7, 15, 21, 22, 25, 26, 28, &c.

Greenwich, 1, 2.

Hops, 1.

Isleman, 1, 2.

Linen, 3, 4, 5.

Masters, per Tot.

Merchants, per Tot.

Officers, 1, 2, 16, 17, 18, 19, 20, 21.

Packet-boats, 1.

Plantations, 1, 2, &c. to 14, 17, 21.

Popish, 1.

Skerries, per Tot.

Timber, 2

Wines, 1, 8.

Wool, 1, 3, 4, 5, 6, 8, 9, 10, 11, 14, 15, 20, 30, 31, 32.

Wreck, 1.

SKERRIES LIGHT-HOUSE—The Benefit of a Patent granted A Confirmation of
13 *Annæ Reginae*, to *William Trench*, Esq; of the Light-house of *Skerries* for 60 Years from the Date thereof, with the Patent
all the Powers, Liberties, Privileges, Authorities, and Duties for *Skerries*
thereby granted, and the said Light house, and all other Light-house.
Rights, &c. therewith occupied and enjoyed, are hereby

S K E R R I E S.

declared to be firm, valid, and effectual, to all Intents and Purposes whatsoever, and the same are and shall be valid and have Continuance after the Expiration of said 60 Years, (thereby granted to said *William Trench*, Esq; his Executors, &c.) for ever, and shall be fully and absolutely vested in *Sutton Morgan*, Clerk, his Heirs and Assigns. 3 *Geo. II. cap. 36. § 1. B.*

Vested in
Sutton Mor-
gan.

Rates on
Ships,

1 *d.* per Tun
in, and 1 *d.*
per Tun out.

Aliens to
pay double.

2—From and after the 24th of *June*, 1730, said *Sutton Morgan*, his Heirs, &c. are impowered to demand, collect, receive, and take of, and from, the Masters and Owners of every Ship, Hoy, Bark, Crayer, Catch, Vessel, or Bottom, passing, crossing, or sailing in or through *St. George's Channel* by *Holyhead*, or *Wicklow*, to, or from, any foreign Port or Place, or which shall pass or cross the said Channel to, or from, any Port, Creek, or Place in *Great Britain*, Southward of *Holyhead*, from or to *Wicklow*, or any Port, Creek, or Place, Northward thereof, in the Kingdom of *Ireland*, or that shall pass, cross, or sail from any Port, Creek, or Place, and sail between *Holyhead* and the *Calf of Man*, or any Way in *St. George's Channel* to the Southward of *Dublin*, and likewise from all Coasters passing to or from any Port, Creek, or Place in *Great Britain*, North of *Holyhead*, from, or to any other Port, Creek, or Place South thereof, the Sum of 1 *d.* per Tun coming into, and 1 *d.* per Tun going out of said Ports, Places, Creeks, or Harbours in *Great Britain* or *Ireland*, as aforesaid, and double such Duties for any foreign Ship, Vessel, or Bottom, passing, crossing, or sailing in the like Manner, according to their respective Burthens. *Ibid.*

§ 2

Coal Ships
how to pay.

3—Ships loaden with Coals in *Great Britain*, North of *Liverpool*, for *Ireland*, or the greatest Part of their Loading being Coals, and crossing or passing in Manner aforesaid, shall only pay for one Voyage in every Year from *Great Britain* to *Ireland*, and for one Voyage from *Ireland* to *Great Britain*, notwithstanding they make several Voyages in said Year to, and from *Ireland*, in carrying on the Coal Trade, the same to be paid the first Voyage yearly after the 24th of *June*, 1730, before clearing out of the Custom-houses either in *Great Britain* or *Ireland*: And the Post-master General to pay 50 *l.* per Annum for the Packets. *Ibid.* § 3 & 4.

Goods may
be seized for
Non-pay-
ment,

4—In Case any Owner or Commander of any Ship, &c. chargeable with said Duties, shall refuse to pay the same; the said *Sutton Morgan*, his Heirs and Assigns, his, or their Deputy or Deputies, may seize, take, and detain, any Goods or Merchandizes, Guns, Tackle, Furniture, and Apparel, of or belonging to any Masters or Owners of such Ship, &c. and the same

S K E R R I E S.

same to detain and keep, till he or they be satisfied and paid the said Duties and every of them ; and in Case of any Neglect or Delay in Payment of said Duties for 3 Days after such seizing, &c. said *Sutton Morgan*, his Heirs, &c. his or their Deputy or Deputies, Receiver or Receivers of said Duties, or any of them, may cause the same to be appraised by two or more sufficient Persons, or sworn Appraisers, and afterwards to sell the Goods so taken and appraised, and therewith satisfy him or themselves for said Duties and Charge of seizing, &c. rendering the Party the Overplus (if any). *Ibid.* § 5.

5—Ships of War are not chargeable with these Duties. *Ibid.* § 6. And if not redeemed in 3 Days may be sold.

6—If any Person be sued for any thing done in pursuance of this Act, the Action shall be laid in the respective County, whether in *Great Britain* or *Ireland*, where the Act was done, and not elsewhere ; and the Defendant may plead the General Issue, and give this Act and the special Matter in Evidence, that the same was done in pursuance and by Authority of this Act ; and if it appear that such Action shall be brought in any other County than where said Act was done, the Jury shall find for the Defendant ; and upon such Verdict, or if the Plaintiff be non-suited, &c. the Defendant shall recover full Costs. *Ibid.* § 8. Ships of War. General Issue.

7—This shall be taken as a publick Act. *Ibid.* § ult.

N. B. By said Patent, confirmed by this Act, the Patentee has full Power and Authority to ask, demand, collect, levy, and receive said Duty in all, and every, or any Custom-houses, Castles, Forts, Harbours, Roads, Creeks, Ports, and Bays, when the said Ships, or other Bottoms, or Vessels whatsoever, shall harbour, put in, or cast Anchor, whether the same be there laden, or not. And all and every the Customers, Collectors, Comptrollers, Surveyors, Searchers, Waiters, and their and every of their Deputies and Clerks respectively, in all and every Ports and Creeks within her Majesty's Dominions, and all Captains, Majors, Lieutenants, and other Officers belonging to any Forts and Castles, and also all Wardens, Portreves, and Keepers of any Ports, Roads, Harbours, and Havens, and all Wharfingers, Porters, and Labourers, belonging to the Water side, and all other Officers of the Customs in all, every, or any Ports, Harbours, Roads, Creeks, Havens, and Places within the Queen's Dominions, are strictly charged and commanded, that

'SKERRIES. SILKS. SPIRITS.

neither they, nor any of them, do, or shall take, or receive, any Entry or Cocket, or give or make any Permit or Transires, or certify any Cocket, return any Victualling-Bill, or discharge or permit any Goods or Stores to be laid on Land, or discharg'd, or shipp'd out, from, or on any Ship, Hoy, Bark, Crayer, Catch, or other Vessel, or suffer any Ship, Hoy, Bark, or other Vessel, either Stranger, or British, liable, or subject to the Payment of said Duties to pass by or from them or any of them, without a Ticket or Note under the Hand-writing of said William Trench, his Executors, Administrators, or Assigns, or his, or their Deputy or Deputies, testifying the Payment of said Duties hereby granted, as they tender the Queen's high Displeasure, and under such Pains and Penalties, as by the Laws and Statutes of this Realm, may be inflicted on the Offenders for such their Contempt or Neglect of this her royal Will and Commandment,

Additional Duty.

1 SILKS—An additional Duty of 1 s. 6 d. for every Yard of all Silks and Stuffs made and manufactured in *Persia, China, or the East-Indies*, is granted over and above all former Duties. 1 Geo. I. cap. 1. § 2.

Vid. Callicoe, 4.

Drawbacks, 1.

Loan Duties, per Tot.

SPECKLE WOOD, *vid. Plantations, 12.*

STAVES, *vid. Iron, 1, Timber 1.*

Strong Waters, &c. imported in Casks not containing 50 Gallons, to be forfeited.

1 SPIRITS—All Seizures of Strong Waters, Spirits, or Brandy, single or double, imported in any Cask or Vessel not containing 50 Gallons at least, shall, and may be prosecuted before the Commissioners or Sub-Commissioners of Excise, who, on Information, shall proceed to hear, and are hereby empowered to determine such Offences, and all strong Waters, &c. so imported, shall, and may, be condemned by them, and the Penalties raised and disposed according to the Act of Excise, with like Remedy of Appeal. 6 Geo. I. cap. 8. § 4.

Additional Duty.

2—An additional Duty of 8 d. for every Gallon of Brandy, Strong Waters, and Spirits perfectly made, and distilled of Wine not above Proof; and 5 s. for every Gallon of Brandy or Spirits above Proof, to be paid over and above all other Duties now payable for the same, to be levied according to the Act of Excise. 1 Geo. II. cap. 4. § 1.

3—Provided

SPIRITS. STRONG WATERS. SUB-COMMISSIONERS.

- 3—Provided that if said Liquors shall, after Payment of, or Security given for said additional Duty, be again exported by Subjects in 18, or Strangers in 12 Months after Importation, and Proof made by Certificate from the proper Officers of the due Entry of such Liquors, and Payment of said additional Duty, and all other Requisites performed, as in Cases where Excise is to be repaid, said additional Duty shall, without Delay or Reward, be repayed or allowed to the Exporter within one Month after Demand, or the Security so far vacated. 9

Re-payment
how to be
made.

Geo. II. cap. 1. § 3.

Vid. Boats, 2.

Goods, 3.

Isleman, 1.

Land Carriages, 1.

Licences, 15, 18, 19, 21, 25.

Plantations, 14, &c.

Retailers, per Tot.

Ships, 15.

Wines, 1.

STILLS, *vid. Brewers, 7.*

Distillers, per Tot.

STRANDED GOODS, *vid. Goods, 26.*

Ships, 5, 6, 7, 8.

STRANGERS, *vid. Aliens.*

- 1 STRONG WATERS—For all *Aqua vitæ* or Strong Waters made or distilled within this Realm, whether of foreign or domestick Spirits or Materials, to be afterward sold and vended, to be paid for every Gallon by the first Maker or Distiller 4 *d.* *A. E.* § 3.

Excise on
Strong Wa-
ters made in
Ireland.

- 2—An additional Duty of 4 *d.* for every Gallon of *Aqua vitæ*, Additional Strong Waters, or Spirits made or distilled in *Ireland* for Sale, Duty. to be paid by the first Maker or Distiller. 1 *Geo. II. cap. 4.*

Vid. Distillers, per Tot.

Licences, 15, 18, 19, 21, 25.

Spirits, per Tot.

STUFFS, *vid. East India Goods, 1.*

Silks, 1.

- 1 SUB-COMMISSIONERS—The like, and so many Offices, Sub-Commissioners (*vid. Commissioners Excise, Art. 1.*) and in them so many Sub-Commissioners and Collectors from Time to Time to be appointed in all or any Counties, Cities, Towns, Ports, and Places of this Realm, as the Commissioners of Excise, or major Part, shall think fitting, to be approved of by the chief Governor or Governors, and Privy Council of *Ireland*, for the Time being. *A. E.* § 49.

how to be
appointed.

2—Which

SUB-COMMISSIONERS.

To take the 2—Which said Sub-Commissioners, &c. shall take the like Oath of Trust, and give Security. Oath as aforesaid respectively, (*vid. Commissioners Excise, Art. 7.*) before the Lord Chief Baron of the *Exchequer*, or before said Chief Commissioners, or any two of them, or before any Justice of the Peace; and every the said Sub-Commissioners, &c. shall enter into Recognizance with good Security to his Majesty's Use in such Sum, as shall be thought fit, before the Lord Chief Baron of the *Exchequer*, with Condition for the due Execution of their Places, and paying Monthly all Moneys by them received for Excise, their own and Officers Salaries, and other contingent Charges first deducted, and accounting quarterly into the *Exchequer* at *Dublin*. *Ibid.* § 50.

To make 3—Sub-Commissioners, Collectors of Excise, and other Persons Oath (if required) that they are not concerned in the Information. that may be authorized and appointed by Virtue of the Act of Excise to hear and determine any Information, and every of them shall, if required by the Party against whom such Information is made, take an Oath, to be administered by the Clerk or Register of the Seizures in the particular District, that he is not to gain or lose thereby on any Account whatsoever, and if such Sub-Commissioner shall refuse to take said Oath as aforesaid, he is hereby disqualified to hear, determine, or give Judgment on the Matter in such Information, and all Proceedings before them, after such Refusal, shall be null and void. 5 Geo. II. cap. 3. § 4.

Refusing such Oath, are disqualified to hear or determine therein.

Vid. Commissioners Excise, 4, 7, 8, 9, 10, 11, 12, 13, 14, 15; Spirits, 1.

Wool, 22, 28, 29, 34.

SUBJECTS, *vid. English, 1, 2.*

Protestant Strangers, 1, 2, 3.

SUBORNATION, *vid. Justices of the Peace, 2.*

SUGARS, *vid. Goods, 3.*

Plantations, 12, 14, &c.

Wines, 1.

SUGAR COLONIES, *vid. Plantations, 14, &c.*

SYRROPS, *vid. Plantations, 14, &c.*

TAR

T.

TAR, *vid.* Goods, 3.
Plantations, 12.
Wines, 1.

TEA, *vid.* East India Goods.
Linen Duties.

1 **TIMBER**—There shall be paid to the Crown (over and above Additional all Duties now payable for the same) the further Sum of Duty on 2*l.* 10*s.* for every Tun of Timber exported out of this King- Timber, dom to any Part beyond Seas other than *Great Britain*, and Hoops, and so proportionably ; and for every thousand of Hoops or Laths Staves ex-ported, except to *Great Britain*, 5*s.* and so in proportion ; and for every thousand of Staves and Headings for making of Casks exported, except to *Great Britain*, the farther Sum of 3*l.* over and above all other Duties now payable for the same, and so in Proportion. 2 *Annæ*, cap. 2. § 4.

2—Nothing in this Act contained shall impose any Duty on Timber Timber made up in any Ship or Vessel as part thereof. *Ibid.* § 5. made up in Ships, not liable.
Vid. Goods, 3.
Wines, 1.

1 **TOBACCO**—A Doubt having risen (*vid.* Goods Art. 11) Tobacco im- concerning the Duty payable before this Act on Tobacco ported, what imported into this Kingdom ; it is enacted and declared that Custom and Excise to no more than 2*d.* $\frac{1}{2}$ per Pound Weight of Tobacco im- pay.
ported, was, or is payable to the Crown by Virtue of any Law in Force in this Kingdom, before, or at the Time of passing this present Act. 7 *W.* III. cap. 16.
§ 4, 5.

2—An additional Duty of 3*d.* $\frac{1}{2}$ for every Pound Weight of Additional Tobacco imported over and above all other Duties, to be paid Duty.
according to the Act of Excise. 1 *Geo.* II. cap. 1. § 2.

3—No Person whatsoever shall have any Allowance or Abate- Corrupt To- ment of Subsidy for any Sort of Tobacco, under pretence of bacco to be being corrupt or unmerchantable ; but in Case any Merchant burnt.
shall refuse to make Entry of, and pay the full Subsidy of such Tobacco, any two or more principal Officers of the Custom- house, shall cause all such corrupt Tobacco to be publickly burnt, as not wholesome for Use, and the Owner shall be discharged from paying any Subsidy for the same. *A. C. Rule*
6.

2—No

TOBACCO. TOBACCO-PIPE CLAY. TOWN BARGAINS.

Certificate to be returned from Ireland. 4—No Debuture shall be allowed for any Tobacco exported from *Great Britain* to *Ireland*, till a Certificate be produced under Hands and Seals of the Collector, Comptroller, and Surveyor of the Customs of any Port in *Ireland*, or any two of them, where landed, testifying the landing thereof, (Danger of the Seas or Enemies excepted) : Which Certificate said Collector, &c. are required to deliver forthwith upon Discharge of the Tobacco, and not to take above 1s. Fee for making out and delivering such Certificate. 8 *Annæ*, cap. 13. § 18. B.

Vid. Duplicates, 1.

Allowance for Waste. 5—From Time to Time, on producing such Certificates, (*Art.* 4.) in case there shall appear any Difference in Weight between the Quantity specified in such Certificate and the Quantity shipp'd for exportation to *Ireland*, in such Case an Allowance on the Drawback (in *Great Britain*) not exceeding 2 l. per Cent. shall be made to the Exporter, in consideration of the Waste which may happen in the Voyage. 6 *Geo.* I. cap. 21. § 48. B.

In what Package to be imported. 6—No Tobacco shall be imported into this Kingdom in any other Manner than in Hogsheads, Casks, or Vessels, or other Package, not containing less than 300 Pound Weight, on Pain of forfeiting the said Tobacco, or the Value thereof. 12 *Geo.* I. cap. 2. § 2.

Vid. Boats, 2.

Drawbacks, 1.

Isleman, 1, 3.

Land Carriages, 1, 3.

Plantations, 12.

Penalty for exporting Tobacco-Pipe-Clay. 1 TOBACCO-PIPE CLAY—No Tobacco-pipe Clay shall be exported out of *Great Britain* or *Ireland*, into any foreign Parts, under Penalty of 3 s. for every Pound of Tobacco-pipe Clay exported or transported contrary to this Act. 13 & 14 *Car.* II. cap. 18. § 8. B.

Vid. Wool, 7, 8, 9.

TOW, *vid. Goods*, 18.

Town Bargains not required. 1 TOWN BARGAINS—No Town Bargain shall be required, nor any Merchant, or other, hindred from disposing of his Goods without offering them first to some Burgels or Freeman of such City, Corporation, or Town, where he shall arrive with his Goods; but every Merchant importing any Goods from beyond Seas, and paying all Duties by Law payable thereon, shall, at his Will and Pleasure, freely, and without Molestation, sell and dispose of his Goods, any Charter, Custom, &c. to the contrary notwithstanding. A. C. §. 26.

TOWN BARGAINS. TREACLE. VALUE.

2—No petty Customs payable, by Merchants Strangers, unto any What petty City or Town corporate in this Realm, shall be demanded, Customs shall be paid. received, or paid for, or upon any more or other Commodities than were chargeable with the same by antient Custom and Prescription, and not according to the Increase of his Majesty's Customs by the Book of Rates, nor for any Wares or Commodities by Virtue of any Grant, made by their Majesty's royal Predecessors, of such petty Customs unto any City or Town corporate, but such as were charged at the Time of such Grant, nor at any other or greater Rates than were paid by Merchants Strangers, at the Time of the Grant, or as the same were taken in 15 Hen. VII. on pain, that every Person demanding or receiving more, or greater petty Customs than aforesaid, shall forfeit double the Value of what shall be exacted upon more Commodities, or at greater Rates than as aforesaid, saving to *Wentworth*, Earl of *Kildare*, and the Heirs Males of the Body of *Gerald Fitzgerald*, Earl of *Kildare*, their full Rights, &c. in the Ports and Harbours of *Strangford* and *Ardglass*, in the County of *Down*, and Province of *Ulster*, &c. *Ibid.* § 27.

1 TREACLE—An additional Duty of 20 s. on every hundred Additional Weight of Treacle imported over and above all other Duties Duty. now payable for the same, to be paid according to the Act of Excise. 1 Geo. II. cap. 1. § 2.

TRUCK, *vid.* Excise, 10.

TURKEY COMMODITIES, *vid.* Goods, 3.

Wines, 1.

TURPENTINE, *vid.* Plantations, 12.

V.

1 VALUE—in what Case forfeited besides the Goods, *vid.*

Boatmen, 1.

Entries, 7.

Goods, 28, 29.

2—DOUBLE—*Vid.* Ale-house-keepers, 5.

Brewers, 1.

Entries, 10, 11.

Excise, 9, 10, 13.

3—TREBLE—*Vid.* Drawbacks, 3.

Cards, 7.

Isleman, 5.

Harbourers, 1.

Mariners, 1.

Masters, 5.

Plantations, 1, 6.

VICTUALLERS

WAREHOUSES, &c.

VICTUALLERS—*vid. Ale-house keepers per Tot.*

VICTUALS—Imported not to pay Excise. *A. E. § 7.*

Vid. Plantations, 9.

VINTNERS—*vid. Ale-house keepers, per Tot.*

VINEGAR—*vid. Loan Duties, 2.*

Goods, 3.

Wines, 1.

UNRATED GOODS, *vid. Goods, 9, 20.*

W.

Goods im-
bezled in
the Store,
to be made
good.

Officers to
give Security.

Goods re-
maining 7
Days in the
Stores, with-
out entring,
&c. to pay
Ware-house
Room.

WAITERS, *vid. Officers, 20, 21.*

1 WARE-HOUSES, &c.—If any Goods or Mer-
chandizes, taken out of any Ship or Vessel, shall beafterwards
purloined, imbezled, wilfully spoiled or impaired, the Offi-
cer, or Ware-house keeper, under whose Charge the same
shall at such Time be, shall make full Satisfaction to the
Owner, to be adjudged by the Barons of the *Exchequer*, or
any two of them, and the Commissioners of the Customs are
to take good Security of the Officers employed in and about
the Premises for the faithful Discharge of their respective
Trusts. *A. C. § 11.*

2—Every Merchant taking up Goods at Sight, or otherwise,
who shall suffer his Goods to remain in any the Ware-houses
of the Custom-house for more than 7 Days without entring
or clearing the same, shall, for such Time as they continue
there longer, pay such reasonable Rates for Ware-house Room,
as the Commissioners of Customs or the respective Port-Col-
lectors shall judge meet, one half to the King, the other to
the Ware-house keeper, to be paid before Delivery of the
Goods. *Ibid. Rule 29.*

Vid. Aliens, 6.

Excise, 8.

Goods, 21, 22, 23, 24.

Seizures, 1.

Wharfingers, 1.

WASTE, *Vid. Abatement, 1, 2.*

Tobacco, 5.

WATERMEN

WHARFINGERS. WINES.

WATERMEN, *vid.* Boatmen, 2, 3.

Wharfingers, 1.

WAX—*vid.* Goods, 18.

WHALE-BONE and WHALE-FINS, *vid.* Fish, 1.

1 WHARFINGERS—No Wharfinger, or Keeper of any Goods not Crane, or Ware-house, no Porter, Carman, or other Person shall take up, or let down, or permit, or help the bringing on or shipping off any Wharf, Key, or other Place, any Goods or Merchandizes whatsoever, but in presence of an Officer of Excise, and at seasonable Hours as aforesaid, (*Goods, Art. 28.*) on penalty to forfeit 10*l.* for every such Offence. *A. E. § 14.*

WHARFS—*vid.* Ports, 3, 4.

WHEAT—*vid.* Corn, 1, 2.

WHERRYS,—*vid.* Boatmen, 1. Lighters, 1.

WIDOWS—*vid.* Hearthmoney, 5.

1 WINES—All Wines of the Growth of France, Germany, Spain, the Islands of the Canaries, or Portugal, Madera, or Western Islands; and all Sorts of Masts, Timber, or Boards; all foreign Salt, Pitch, Tar, Rosin, Hemp, Flax, Raisins, Figs, Prunes, Olive Oils, all Sorts of Corn or Grain, Sugar, Pot Ashes, Spirits, commonly called Brandy-Wine, or *Aqua Vitæ*, and all Goods of the Growth, Production, or Manufacture of Muscovy or Russia, imported into Great Britain or Ireland, in any other Ship or Vessel than which doth truly and without Fraud belong to Great Britain or Ireland, and navigated with the Mariners thereof, as aforesaid; (*Vid. Goods, Art. 3.*) and all Currans and Turkey Commodities imported into any the Places aforesaid, in any other than English built Shipping, and navigated as aforesaid, shall be deem'd Aliens Goods, and pay all Strangers Customs and Duties to his Majesty, and also to the Town or Port into which imported. (*Vid. English, 1, 2.*) *A. N. § 9.*

2—The Tonnage on Wines imported is settled (*as in the Table Page*) with an Exception to Prizage and Butlerage. (*Vid. Goods, Art. 11.*) *A. C. § 3.*

3—The Excise settled. (*Vid. Goods, Art. 18.*) *A. E. § 6.*

4—An additional Duty of 4*l.* for every Tun of Wine imported into Ireland to be paid over and above the Custom and Excise. (*For the Repayment, vid. Spirits, Art. 3.*) 1 Geo. II. *cap. 4.*

5—A farther additional Duty applicable to the Payment of a Loan of 300,000*l.* with Interest thereof. *Vid. Loan Duties.*

6—The Tun of Wine, Oyl, and Honey is to contain 352 Gallons, the Pipe or Bat 126 Gallons, the Hogshead 63 Gallons, *Contents of a Tun of Wine.*

W I N E S.

Gallons, the Barrel 31 Gallons and a half, the Rundlet 18 Gallons and a half. 2 *Hen. VI. cap. 11. B.* 18 *Hen. VI. cap. 17. B.* 1 *Rich. III. cap. 13. B.*

- 7—For taking away all Disputes touching the Contents of a Tun of Wine, it is hereby declared, that though 252 Gallons is the just Measure of one Tun, that nevertheless two Buts, two Pipes, four Hogsheads of what Sort soever, six Teirces, three Puncheons or Tercions, and eight Quarter Casks, shall be reckoned and accounted a Tun of Wine; and every Cask of Wine imported, which, if full, shall exceed a Quarter Cask shall be accounted for a Teirce, and every Cask which shall exceed a Teirce shall be accounted for a Hoghead, and every Cask, that shall exceed an Hoghead, shall be accounted for a Puncheon, and every Cask, that exceeds a Puncheon, shall be accounted a But or Pipe, without any Allowance of Undergage whatsoever. *A. E. § 32.*
- 10 *l. per Cent. for Leakage.* 8—Every Merchant importing Wines by way of Merchandize, and making due Entry thereof, shall be allowed 10 *per Cent.* for Leakage, to be deducted not out of the Quantity of Wines, but out of the Money receiv'd for the Subsidy, provided such Wines be not fill'd up on Ship-board, in which Case no Allowance shall be made. (*Vid. Abatement, 2.*) *A. C. Rule, 7.*
- Wines, how 9—Every Hoghead of Wine which shall be run out, and not to be accounted Outs. above 7 Inches left therein, and every But or Pipe not above 9 Inches, shall be accounted Outs, and the Merchant to pay no Subsidy for the same. *A. C. Rule, 9.*
- Damaged 10—In Case any Merchant, or other Person, shall find his Wine, Wines to be staved and spilled, and the Duty to be repaid. or any Part thereof, in his Judgment, so damaged, corrupt, or unmerchantable, as not to be worth the Duties, such Merchant shall have Liberty immediately after landing the same, to stave and spill them in Presence of the Officers appointed for that Purpose, by any three, or more Commissioners of the Revenue, or the Collector, or other chief Officer of the Port where imported, and the Merchant so staving and spilling such Wine shall be repaid the whole Duty, paid by him for the same, without any Delay, Charge, Fee or Deduction on any Pretence whatsoever, and in order to certify the Quantity so destroyed, the proper Officer appointed for discharging the Ship in which imported, shall make Entry thereof at the Foot of the Merchant's Warrant. 12 *Geo. I. cap. 2. § 10.*

W I N E S.

- 11—The Merchant shall be allowed, over and above the Duties repaid as aforesaid, as a Compensation for Freight and other Charges, for every Tun of Wines of the Growth of *Germany*, or Wines which pay Duty as such, so destroyed, the Sum of 4 *l.* For every Tun of *French* Wine, so destroyed, 40 *s.* and for Wines of the Growth of *Portugal*, *Spain*, or elsewhere, the Sum of 6 *l.* and so in Proportion to the Quantity. which Allowance shall without Delay be paid by Certificate out of the King's Duties, and the proper Officers are required to make and pay such Certificate without Fee or Reward *Ibid.* § 11. Allowance to the Merchant as a Compensation for Freight, &c.
- 12—Provided that nothing herein contained shall extend to diminish the Duties of Prizage or Butlerage of Wines due upon the Importation of the same, but said Duties to be collected and paid in the same Manner, as if this Act had not been made. *Ibid.* § *ibid.* Prizage to be paid notwithstanding the spilling of the Wines.
- 13—Provided no Allowance shall be made for any such corrupt or decayed Wine, unless imported in Casks directly from the Country or Place of its Growth, or the usual Place of its first shipping, but the same shall be staved unless the full Duty be paid for the same. *Ibid.* § 12. Such Wines to be imported from the Place of their Growth, &c.
- 14—Every Merchant being a Subject of any of his Majesty's Dominions, who shall export any Wines (for which Allowance or Drawback ought by Law to be given) within 18 Months, or any Stranger within 15 Months after Importation thereof, shall be intituled to receive such Allowances and Drawbacks as fully and effectually, to all Intents and Purposes, as if said Wines had been exported in 12 and 9 Months after Importation thereof respectively. 1 *Geo. II. cap. 6.* Duty of Wines in what Time to be repaid.
- 15—The Lord Deputy, or other chief Governor, or Governors of *Ireland*, for the Time being, shall have yearly, for the Provision and Store of their Houses of such Wines as shall be imported, the Number of twenty Tuns free and discharged of all Customs; and said Lord Deputy, &c. shall have Power to grant unto every of the Privy Council, and to the King's learned Council, and the Clerk of the Privy Council of this Realm, at his or their Discretion, from time to time, such Quantities of Wine to be free from said Customs, as he or they shall think meet for every of them after their Degrees and Qualities. *A. C.* § 24. Lord Lieutenant, Privy Council, &c. to have a Quantity of Wine yearly Custom free.
- 16—PRIZAGE—The Steward of the King's House, and Treasurer of the Wardrobe, shall give Notice how much Wine shall be taken by the Butler or his Lieutenant in every Port; and a Certificate to be made by the Mayor and Bailiffs there, under their Seals, how much Wine is so taken; if the Butler

W I N E S. W O O L, &c.

Penalty for taking more than so settled.

or his Lieutenants take any more Wine, or any Reward, or delay any Merchant by Colour of his Office, he shall forfeit double Damages, lose his Office, be imprisoned, and ransomed at the King's Will. 25 Ed. III. cap. 21. § 1. B.

17—The King's Butler, &c. shall take no more Wines than he hath in Commandment, on Pain of Imprisonment of his Body, and to be ransomed at the King's Will; what they take by Virtue of said Warrant shall be taken in ten Days, and the Merchants to be at Liberty to sell the Remainder of their Wines. 43 Ed. III. cap. 3. § 1.

Vid. Drawbacks. 1.

Isleman. 1, 2.

Licences. 15, 16, 17, 18, 19, 20, 22, 25.

Land Carriages. 1.

WITNESSES—*Vid. Commissioners, of Excise, 10, 13, 14.*

Justices of the Peace, 2.

WOOD ASHES—*Vid. Pot Ashes, 1.*

No Sheep, Wool, &c. to be laden, with Intent of Exportation.

1 WOOL, &c. No Person whatsoever shall directly or indirectly export, or cause to be exported, from Ireland into Scotland, Jersey, Guernsey, Sark or Alderney, or any foreign Parts, any Sheep or Wool whatsoever of the Breed or Growth of Ireland; or any Wool-fells, Mortlings or Shorlings, Yarn made of Wool, Wool-flocks, Fuller's Earth, or Fulling Clay whatsoever; nor shall pack or load upon any Horse, Cart, or other Carriage, or load or lay on board any Ship, or other Vessel, in any Place or Port within the Kingdom of Ireland, any such Sheep, &c. with intent of exporting the same, as aforesaid, on pain of forfeiting said Sheep, Wool, &c. and also 20s. for every such Sheep, and 3s. for every Pound Weight of such Wool, Wool-fells, Mortlings, Shorlings, Woollen-Yarn, Wool-flocks, Fullers-earth, or Fulling Clay; and the Owners of said Ships, knowing such Offence, shall forfeit all their Interest in said Ships, with all their Apparel and Furniture; and the Master and Mariners knowing and assisting in such Offence, shall forfeit all their Goods, and be imprisoned three Months without Bail; one Moiety to the King, the other to the Prosecutor. 13 Car. II. cap. 32. § 1, 2, 3. B.

The Penalty.

2—Any Person transporting any Sheep, Wool, &c. contrary to the true Intent of this Act, and being thereof convicted, shall be disabled to sue any Factor, or others, for any Debt or Estate to such Offender belonging; and may be tried either in the County where the Offence was committed, or in the County where arrested or apprehended for said Offence—This Act shall not take away any greater Pains or Penalties, to be

Offences where to be tried.

inflicted

W O O L, &c.

inflicted for any the said Offences by Virtue of any former Act of Parliament in Force. *Ibid.* § 4, 5.

—Any Person may seize to his own Use, and the King's, all such Sheep, Wool, &c. as he, or they, shall happen to see, find, know, or discover to be laid on board any Ship, or other Vessel, or Boat; or to be brought, carried, or laid on Shore at, or near, the Sea, or any navigable River, or Water, to the Intent, or Purpose, to be exported as aforesaid; and the Person so seizing shall have the full Moiety thereof, but shall not be allowed to give in Evidence on Oath against any Persons indicted, accused, or questioned by Virtue of this Act. (*Vid. infra* Art. 14.) *Ibid.* § 7, 8.

—Every Ship, Vessel, or Boat, of what Kind soever, whereof any Alien born, or natural born subject, not inhabiting the Realm of *England*, shall be Owner, or part Owner, and wherein any Sheep, Wool, &c. shall happen to be shipp'd, put, or laid on board, contrary to the true Meaning hereof, shall be forfeited to his Majesty, his Heirs, and Successors. *Ibid.* § 9.

—This Act shall not extend to any Lamb-skins ready drest and prepared fit and useful for Furr or Linings; nor to the transporting any such Wool-fels or Pelts with such Wool upon them, or to any Beds stuff'd with Flocks which shall be carried or employed in any Ship, &c. for necessary Use only of such Ship, or any the Persons therein passing, or being, and which shall not be sold or uttered in foreign Parts, nor to Weather Sheep, or any Wool on such Weather Sheep, to be carried alive in any Ship, or other Vessel, for the necessary Food and Diet of the Passengers or other Persons therein, and for no other Purpose. *Ibid.* § 10, 11.

—None shall press together with any Screws, Presses, or other Engines, into any Sack, Pack, or Bag, or other Wrapper, or shall put, press, pack, or strain any Wool, or Yarn made of Wool, into any But, Pipe, Chest, or any other Cask or Vessel, on any pretence whatsoever; or shall carry, or lay, or cause to be carried, or laid at, or near, the Shore, or Sea Coasts, or any navigable River, or into any House near adjoining thereto, any such Wool, &c. with Intention to export the same out of *England* or *Ireland* into *Scotland*, or any foreign Parts, on Penalty of Forfeiture thereof. 13 & 14 *Car. II. cap. 18.* § 7. B.

—No Packs, Sacks, Bags, or Casks of any Wool, Wool-fels, Mortlings, Shorlings, Yarn made of Wool, Wool-flocks, Fuller's-earth, Fulling-clay, or Tobacco pipe-clay, shall be laid or loaded on any Horse, Cart, or other Carriage whatsoever, or shall be conveyed by Land, to or from any Place in

Any Person may seize such Sheep, Wool, &c.

Foreign Vessels shall be forfeited for such Offences.

Lambskins drest, Flock-Beds, &c. excepted. *Vid. infra* Art. 10, 11, 35.

Making Use of any Screws, &c. for the unlawful packing of Wool, &c.

Penalty.

Lawful Hours for conveying Wool by Land Carriage.

W O O L, &c.

Ireland, but at seasonable Hours, *viz.* from the 16 of *March* to the 29th of *September* yearly, between four in the Morning and eight in the Evening, and from the 29th of *September* to the 1st of *March* yearly, between seven in the Morning and five in the Evening, on forfeiture of all such Goods or the Value, one Moiety to the Crown, and the other to the Person suing for the same in any Court of Record, by Action of Debt, &c. *Ibid.* § 9.

Former Pen-
alties, &c.
not disan-
null'd.

8—This Act shall not disannul any Penalties, Clauses, or Provisions mentioned in Stat. 12 Car. II. cap. 32. (*Art.* 1, 2, 3, 4, 5.) nor prohibit the lading on board any Ship, or other Vessel, any Weather-Sheep, Wool, Wool-flocks, or other Goods mention'd in this Act, that is thereby permitted to be loaden on board for necessary Use and Provision. (*Art.* 6. *Ibid.* § 10.

Masters,
Mariners,
&c. giving
Information
within three
Months, to
be indemni-
fied, and
receive the
Moiety.

9—If any Owner of any Ship or Vessel, or any Master, or Mariner, knowing of the Exportation of any Sheep's Wool-fells, Mortlings, Shorelings, Yarn made of Wool-flocks, Fuller's-earth, Fulling Clay, or Tobacco-Pipe Clay, contrary to the Meaning of this and the above-mentioned Acts, (*viz.* 12 Car. II. cap. 32. & 13 & 14 Car. II. cap. 18. *vid. supra Art.* 1, 2, 3, 4, 5, 6, 7, 8.) shall within three Months, after Knowledge thereof, or his Return into *England* or *Ireland*, give the first Information, *bonâ fide*, before any Barons of the *Exchequer* in *England* or *Ireland*, before the head Officer of any Port where he shall first arrive upon his or their Oath, of the Number and Quantity of the Sheep's Wool, &c. so exported, and by whom, and where, and in what Ship or Vessel, and afterwards be ready, on reasonable Warning, to prove the same; then such Owner, &c. shall not be liable to any Penalty in this or any other Act contained for such Offence, but shall receive the Benefit and Advantage appointed by the precedent Acts. 1 W. & M. cap. 12. § 8. B.

No Wool,
&c. to be
exported, ex-
cept to *Eng-
land*.

10—From and after the 24th of *June*, 1699, no Person whatsoever, shall directly or indirectly export, or cause, or procure to be exported out of *Ireland* into any foreign Realm, any Parts or Places whatsoever other than the Parts within *England* and *Wales*, (*vid. Art.* 19) any Wool, Wool-flocks, Shortlings, Mortlings, Wool-flocks, Bay or Woollen-yarn Cloth, Serge, Bays, Kerseys, Says, Frizes, Druggets, Cloths, Serges, Shalloons, or any other Drapery, Stuffs or Wool Manufactures whatsoever made up, or mix'd, with Wool or Wool-flocks; or shall directly or indirectly load, or cause to be loaden, &c. in any Ship or Vessel, in any Place or Port within, or belonging to said Kingdom of *Ireland*, any

Wool, &c.

Wool, &c. to the Intent or Purpose of exporting, or causing the same to be exported out of said Kingdom of Ireland into any Ports or Places, (except as aforesaid.) 10 & 11 W. III. cap. 10. § 1. B.

- 11—The said Wool, Wool-fells, Shortlings, &c. so exported, Penalty on transported, shipp'd off, or carried, conveyed, or laden, Offenders. contrary to the true Meaning of this Act, shall be forfeited; and every Offender or Offenders therein, shall likewise forfeit 500 *l.* for every such Offence; and all and every the Ship, Vessel, Barge, Boat, or other Vessel whatsoever, wherein any of said Commodities shall be shipp'd or laid on board, contrary to the true Intent and Meaning of this Act, shall be forfeited, with all her Tackle, Apparel, and Furniture; and the Masters and Mariners thereof, or any Porters, Carriers, Waggoners, Boatmen, or other Persons knowing such Offence, and wittingly aiding and assisting therein, shall forfeit 40 *l.* one Moiety to the Person suing for the same in any Court of Record in England or Ireland, and the other to the Use of the Linen Manufacture in Ireland. (But *vid. infra* Art. 26.) *Ibid.* § 2.
- 12—All such Wool and other Commodities brought, carried or Such Wool, &c. laid laid on Shore at or near the Sea, or any navigable River or near the Water, to the Intent or Purpose to be exported out of Ireland, Sea, &c. contrary to the Meaning of Stat. 10 & 11 W. III. cap. 10. with intent of (Vid. *supra* Art. 10 & 11.) shall be forfeited, and the Offend Exportation, ers be subject to the like Forfeitures as Persons, by that Act, are to incur the subject to for transporting or shipping of Wool, &c. contrary like Penalties, to the Meaning of said Act; to be recovered and distributed as other Penalties, &c. in that Act are by any Law, now in Force to be recovered and distributed. 5 Geo. I. cap. 11. § 21. B.
- 13—No Acquittal, nor any Indictment, Information, or Suit, Acquittal in (unless the Offender be thereupon convicted) in Ireland, for Ireland, no any Offence provided against in this Act, shall be pleaded or Bar to prosecution in allowed in bar or delay of any Indictment, Information, Suit, England. or Prosecution in England. 10 & 11 W. III. cap. 10. § 3. B.
- 14—Any Person may seize, secure, and convey to his Majesty's Any Person may Seize. next Ware-house, all such Wool, Wool-fells, &c. as he or they shall happen to see, find, know, or discover to be laid on board in any Ship, Vessel, or Boat, or to be brought, carried, or laid on Shore at or near the Sea, or any navigable River, or Water, or to be laden on any Horse, Cart, or other Carriage, to the Intent to be exported or conveyed out of Ireland, contrary to the true Meaning hereof; and also any Person may seize and secure every such Ship, &c. of what Kind

Wool, &c.

Kind soever, or wheresoever found or discovered, wherein any the aforesaid Commodities shall happen to be shipp'd, or put on board, contrary to the true Intent and Meaning hereof, and the Person so seizing or securing any of the Commodities aforesaid, or any such Ship, &c. shall be indemnified for so doing to all Intents and Purposes. (*Vid. Art. 3.*)
Ibid. § 4.

Bond to be given for Wool, &c. shipped off for England.

15—For every Ship, or Vessel, which shall set out and sail from Ireland, in order to export any the said Commodities to England, Bonds shall be given by two sufficient Persons, known Inhabitants of, and residing in, or near the Place where Bonds shall be given, to the chief Officer of the Customs, belonging to the Port in Ireland, from whence said Ship shall set sail, in double the Value of the Goods aforesaid intended to be exported, before said Ship or Vessel shall be permitted to lade, or take on board, any of said Commodities, with Condition, that if said Ship shall lade, or take on board, any of said Goods in Ireland, that all the said Goods shall be brought by the same Ship, or Vessel, to some Port or Ports in England or Wales as aforesaid, and shall there unlade and put the same on Shore, and pay the Custom and Duties thereof, (Danger of Seas and Enemies excepted). And every Ship taking in any of said Goods, until such Bond be given, shall be forfeited, to be recovered and employed as aforesaid.
Ibid. § 5.

Penalty.

Cockets, &c. to be written on Paper, &c.

Vid. Infra, Art. 18.

16—All Cockets and Warrants for transporting any of said Goods from Ireland to any the Ports aforesaid in England shall be written upon Paper and not Parchment, and signed by three of the chief Officers of such respective Port at least, and all Certificates of landing the same in England shall be signed in like Manner, and all the Goods aforesaid both at shipping and landing, shall be viewed and examined by the Surveyor, Searcher, or Land waiter, attending the Shipping or Discharge thereof; and the exact Quantities and Qualities, Marks, and Numbers, of said Goods so shipp'd in Ireland shall be particularly expressed and endorsed upon the Cockets by which said Goods are, or were, so shipp'd, and likewise on the Warrant for landing the same in England, and also on the Certificates given for discharging the Bonds taken in Ireland for the same. 1 *W. & M. cap. 32. § 4. B. & 10. 11 W. III. cap. 10. § 7. B.*

W O O L, &c.

- 17—The Commissioners or Farmers of the Revenue of *Ireland*, Commissioners to transmit Accounts of Wool, &c. for the Time being, shall once in every 6 Months, or within 30 Days after the End thereof, transmit, or cause to be transmitted unto the Commissioners or Farmers of the Customs in *England*, an Account of all such Goods aforesaid, as shall every six Months, from Time to Time be exported from *Ireland*, the Quantities and Qualities thereof, and Duplicates of the Bonds taken for lading the same, and by whom, and in what Ships exported, and where, or to what Port in *England* or *Wales* consigned, and the Names of the Persons signing the Certificates of lading the same in *England*, and the Date of said Certificates, and where the same are or were laden, and also the Qualities and Quantities, Marks and Numbers contained in said Certificates, in order that the same may be compared with the registered Account appointed (by Stat. 10 & 11 *W. III. cap. 10. § 6.*) to be kept by the Commissioners or Farmers of the Customs in *England. 7 & 8 W. III. cap. 28. § 6. B. 10 & 11 W. III. cap. 10. § 8. B.*
- 18—All such Certificates as aforesaid shall be writ on Paper, and not Parchment, and the Quantities and Qualities, Marks and Numbers therein expres'd, shall not be obliterated, or interlined, upon any Pretence whatsoever. (*Vid. Art. 16.*) 7 & 8 *W. III. cap. 28. § 7. B. & 10 & 11 W. III. cap. 10. § 9. B.* Certificates how to be made out.
- 19—All such Goods, as aforesaid, as shall from Time to Time be exported from *Ireland* into *England* or *Wales* in Manner as aforesaid, shall be shipp'd off, and entred at the Ports of *Dublin, Waterford, Youghal, Kinsale, Drogheda*, (and *New Ross*, by 4 *Annæ, cap. 7.*) in *Ireland*, and at, or from, no other Port or Place within said Kingdom; nor shall the same be imported into any Parts of *England* or *Wales*, other than the Ports of *Bideford, Barnestaple, Minehead, Bridgewater, Bristol, Milford haven, Chester* and *Liverpool. 1 W. & M. cap. 32. § 6. B. & 7 & 8 W. III. cap. 28. § 5. B. & 10 & 11 W. III. cap. 10. § 10. B.* Wool-Ports in *Ireland* for shipping of Wool, &c. English Wool-ports.
- 20—Wool, Wool-fells, &c. may be imported from said Ports of *Dublin, &c. in Ireland*, into such Ports of *England* or *Wales* only, as aforesaid, so as Notice be given to the Commissioners of the Customs in *England*, or to the chief Customer or Collector in the Port to which the same is intended to be brought, of the Quantity, Quality, and Package, together with the Marks and Numbers thereof, with the Name of the Ship, and Master, or Commander, on which said Goods are to be laden, and the Place, or Port, into which they are intended to be imported; and so as Bond be first entred into, to

W O O L, &c.

the Use of his Majesty, &c. with one or more sufficient Sureties, in treble the Value of the Goods, so intended, to be imported, that the same shall (Danger of Seas excepted) be landed accordingly, and so as Licence be also first taken under Hands and Seals of said Commissioners of the Customs, or three of them, or from the chief Customer, or Collector, where such Bond is given for the landing and importing thereof, as aforesaid, which Licence they are to grant without any Fee or Reward, or any other Charge to the Person demanding the same. 10 & 11 W. III. cap. 10. § 14. B.

English Licences.

Penalty of Bonds not Assignable.

21—The Penalties and Forfeitures of the Bonds which by this, or any former Law, or Usage, are to be given in *Ireland* for any Wool or Commodities aforesaid, intended to be exported thence to *England* or *Wales*, as aforesaid (*supra* Art. 15.) shall not, on any Consideration whatsoever, be granted or assigned to any Person whatsoever, and all such Grants and Assignments are and shall be void. *Ibid.* § 15.

Any Officer conniving at the undue Exportation of such Goods.

22—If any Commissioner, or Commissioners, Farmer, or Farmers of the Revenue of *Ireland*, or any Officer, or Officers, employed under them in the Management of said Revenue there, shall take or suffer to be taken any Entry outward, or sign any Cocket, Warrant, or Suffrance, for shipping and exporting any such Goods, as aforesaid, into any Kingdom, State, or Dominion whatsoever, (except as aforesaid,) or shall wittingly or willingly permit, contrive, or suffer the same to be done directly or indirectly, contrary to the true Intent and Meaning of this Act, such Commissioner, &c. so offending, or otherwise failing or neglecting to perform all other Duties required by this Act, shall, for every such Offence or Neglect, forfeit his Office, and also 500 *l.* for each Offence, to be recovered and employed as aforesaid. *Ibid.* § 11.

To forfeit his Office, and 500 *l.*

Offences where to be tried.

23—Every Offence against this Act may be tried and determined either in the County where such Goods shall be laden, or the County, either in *England* or *Ireland*, where the Offender shall happen to be apprehended or arrested for such Offence, or where any such Goods or Ships, &c. shall happen to be seized or brought in. *Ibid.* § 12.

General Issue.

24—If any Action, &c. be commenced or prosecuted against any Person for any Thing done in Pursuance of this Act, such Person so sued may file a common Appearance, and plead the General Issue, and give this Act and the special Matter in Evidence, and if the Plaintiff becomes non-suit, &c. the Defendant shall recover treble Cost and Damages for the Molestation. *Ibid.* § 13.

- 25—This Act shall be given in Charge, by the several Judges Justices to give this Act in Charge.
in the Kingdom of *Ireland*, at the Assizes held in that King-
dom, to the End that this Act may be strictly put in Execu-
tion, according to the true intent and meaning thereof, which
said Judges are to take particular Accounts throughout their
respective Circuits, of the due Execution of this Act, and at
their Returns from Circuit to *Dublin*, shall acquaint the Lord To acquaint
Lieutenant, &c. in Council with all Accounts or Informations, the Lord
they shall have received of any Breach of said Act, or any Lieutenant
Negligence or Faults in any Officers, to whom the Execution with
of this Act is committed; of which said Chief Governors, or Breaches
any of them shall once every Year, lay a particular Account in thereof, &c.
Writing under their Hands, before the King in Council. *Ibid.*
§ 21.
- 26—The one Moiety of the Penalties and Forfeitures inflicted The King
by *Stat. 10 & 11 W. III. cap. 10*, and thereby given to the to have a
use of the Linen Manufacture in *Ireland*, (*vid. supra Art. 11*)
shall, from the 29th of *September, 1717*, (after a Deduction
made out of said Moiety of the Charges of Prosecution and
Condemnation) be to the Use of his Majesty, his Heirs, &c.
3 *Geo. I. cap. 21. § 4. B.*
- 27—The first three Persons who have been aiding, or assisting, in The three
carrying out, or exporting Wool, or any other of the Commo- first Inform-
dities aforesaid, (not being Owners, or Part Owners thereof) ers (not
that shall inform any of his Majesty's Justices of the Peace Owners)
thereof, whereby the Penalties and Punishments by this Act indemnified.
appointed, may be inflicted and recovered, the Parties so dis-
covering, shall not suffer any of said Penalties, or Punish-
ments by this or any other Act. *Ibid. § 5.*
- 28—The Commissioners, or Sub-Commissioners of Excise, re-The Com-
spectively, in their respective Limits and Districts in *Ireland*, missioners,
or the major Part of them, are hereby authorized and required &c. of Ex-
to hear and determine all Offences against any Clause, or Ar- cise are to
ticle contained in this, or any other Act of Parliament now in determine
Force in *Ireland*, made for preventing the unlawful Exporta- herein, as in
tion of Wool, Wool-Fells, &c. (*as enumerated supra Art. Cases of Ex-*
10.) and manufactured in *Ireland*: which Commissioners, or cise.
Sub-Commissioners may proceed in a Summary Way, and
give Judgment, or Sentence, in such Manner, as they are
enabled to proceed, give Judgment and levy the Fines, Pe-
nalties, and Forfeitures in Cases of Excise in *Ireland*, by any
Acts of Parliament now in Force in that Kingdom. 6 *Geo.*
I. cap. 21. § 64. B.
- 29—None shall be admitted to claim Property in any Seizure Security to
made upon any Clause in any Act of Parliament, for prevent- be given,
ing the unlawful Exportation of Wool from *Ireland* (*vid. before claim*
Infra. Art. 34.) until he, or they shall first have given suf- be admitted.
ficient

W o o l, &c.

sufficient Security to said Commissioners, or Sub-Commissioners of the District where such Seizure shall be made, to answer the Penalties attending the Forfeiture thereof, if such Seizure shall be adjudged good in Law. *Ibid.* § 65.

Woolers to be appointed, for preventing the Running of Woolen Goods.

30—The Lord High Admiral of *Great Britain*, or Commissioners for executing that Office, for the Time being, shall from time to time direct and appoint three Ships of the Sixth Rate, and eight, or more armed Sloops, constantly to cruize on the Coasts of *Great Britain* and *Ireland*, in such Stations, as said Lord High Admiral, &c. shall assign to such Ships and Sloops respectively, with Orders for taking and seizing all Ships, Vessels, and Boats, in which any Worsted, Bay or Woolen-Yarn, Cloth, Serges, Bays, Kerfies, Says, Frizes, Druggets, Cloth-Serges, or any other Drapery Stuffs, or Woolen Manufactures whatsoever, made up, or mix'd with Wool, or Wool-Flocks, shall be exported from *Ireland* into Foreign Parts, and said Lord High Admiral, &c. shall send a List of such Ships and Sloops, and the Names of the Commanders thereof, together with true Copies of their Instructions, within ten Days after the Date of said Orders, to the Commissioners of Customs in *Great Britain*, and the Commissioners of the Revenue in *Ireland*. 5 *Geo. II. cap. 21. § 1 B.*

Commanders, their Power.

31—The Commander of every such Ship and Sloop in any Port, Creek, or Road or in the open Sea, within the Limits of his Station, may enter and search, or cause to be entred and searched, any Ship, Vessel, or Boat; and if any of said prohibited Commodities be found therein, and the Master, or Commander of such Ship, Vessel, or Boat shall not immediately produce to the Commander of such Ship, or Sloop, a lawful Cocket, or Warrant licencing the Exportation thereof, may take and seize such Ship, Vessel or Boat, and carry the same, together with her Crew and Cargoe, into any Port in *Great Britain* or *Ireland*. *Ibid.* § 2.

Ships, &c. Seized, to be condemned and sold.

32—Every such Ship, &c. so seized, with her Guns, Tackle, &c. and all said prohibited Commodities therein found, shall be forfeited; and said prohibited Goods shall be lodged in the King's Ware House, in the Port where carried into as aforesaid, until condemned according to Law; and being so condemned, shall be exposed publickly to Sale (after 21 Days publiick Notice thereof in Writing being affixed upon the Custom-House of said Port) by Inch of Candle, to the last and best Bidder; and every such Ship, Vessel, or Boat, with her Guns, Tackle, Furniture and Apparel shall after Condemnation thereof, be sold in like Manner: and one fourth Part of the Produce of such Sale, shall be to the Commander of the Ship, or Sloop making such Seizure; one fourth Part to the other Officers of such Ship, or Sloop; one fourth Part to the Mariners thereof,

21 Days Notice of Sale to be given.

Produce of Seizures, how to be divided.

to be equally distributed to them by the chief Officer of the Customs in said Port, or by the Person authorized to make such Sales as aforesaid, and the other fourth Part (after a Deduction thereout of all the Charges of Prosecution and Condemnation) to the Crown. Provided that if such Seizure be made on any Information, such Informer shall not only be indemnified from all Penalties, &c. but shall also receive one fifth Part of the Produce of such Sale, and the Residue shall be divided into four equal Parts, and distributed as before directed. *Ibid.* § 3.

33—Persons sued for any thing done in pursuance of this Act, General may plead the general Issue, &c. and if the Plaintiff become Issue. Non-suit, &c. the Defendant shall recover treble Costs. *Ibid.*

§ 4.

34—None shall be admitted to claim Property in any Seizure made on any Clause in this or any other Act, for preventing the unlawful Exportation of Woolen Goods from Ireland, (*vid. Supra. Art. 29.*) till he, or they shall first have given sufficient Security by Recognizance before one of the Commissioners of the Revenue in Ireland, or one of the Barons of the Exchequer in England, to answer the Penalties attending the Forfeiture thereof. *Ibid.* § 5.

35—The Clause in Stat. 11, & 12. W. III. cap. 13. permitting the Exportation of such Wool-fells, Shortlings, or Mortlings, as shall be necessary for the use of the Gunner, or Boat-swains Stores, for the Ship, or Vessel only; and so much Cloth, Serge, &c. as shall be for the proper use for Cloths only, of any Mariner or Passenger in the Voyage, not exceeding 40 Shillings each, is hereby repealed. *Ibid.* § 6.

36—This Act shall not extend to disanul, or make void any other Penalties or Forfeitures inflicted by any former Law upon Exportation of Wool, or Woolen Manufactures, or alter, or repeal any Clause therein contained, which is not hereby (*Art. 35.*) altered or repealed. *Ibid.* § 7.

37—From and after the 1st of May, 1730, the Duties of Poundage upon Wool, Bay-Yarn, and Woolen-Yarn, exported out of this Kingdom to that Part of Great Britain, called England, due by the Act of Tonage and Poundage 14 & 15 Car. II. cap. 9. and by Stat. 1. Geo. II. cap. 6. and all Powers and Authorities to demand, receive, or collect said Duties, or any of them, and all Penalties and Forfeitures to be incurr'd for non Payment thereof shall cease and be absolutely discharged and repealed. 3 Geo. II. § ult.

38—Wool of all Sorts to be imported free.

Vid. Rates.

Vid. Ships, 15.

Plantations, 12.

W O O L, &c.

W R E C K.

WOOL FELTS, } *Vid. Wool.*

WOOL FLOCKS, }

WOOL PORTS, *vid Wool*, 19.WORSTED, *vid Wool*.What shall
be accounted
Wreck.

WRECK—Where a Man, a Dog, or a Cat, escape quick out of the Ship, such Ship, nor Barge, nor any thing within them, shall be adjudged Wreck, but the Goods to be saved and kept by View of the Sheriff, Coroner, or King's Bailiff, and delivered into the Hands of such as are of the Town, where the Goods were found, that if any sue for those Goods within a Year and a Day, and after prove they were his, or perished in his keeping, they shall be restored him without Delay, (*Vid. Goods, Art. 26.*) and if not, they shall remain to the King, or the Person to whom such Wreck belongeth, &c. 3 *Ed. I. cap. 4. § 1. B.*

Vid. Ships, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14.

Y.

Y ARDS—*Vid. Plantations, 12.*Y ARN—*Vid, Linen Yarn.**Wool.*

T H E

THE
R A T E S
O F

Merchandize, Inwards *and* Outwards.

As Settled

By the Acts of EXCISE and CUSTOMS 14 & 15
Car. II. Cap. 8 & 9.

And by 1 *Geo. II. Cap. 6.*

With the Total Amount of the neat Duties, payable
in ready Money at Importation, and the neat Re-
payment on Exportation in Time, affixed to each
Denomination of Goods therein rated.



D U B L I N:

Printed in the YEAR, 1736.

A

F

I.

ra

tb

tb

m

pe

L

P

ta

d

r

n

C

I

l

C

ADVERTISEMENT

For better understanding the Method
and Use of the following Rates.

N O T E.

I. **T**HAT the Denominations, (and Column of Value in Custom) printed in a Roman Character, are an exact Transcript of the Rates granted by the Act of Tunnage and Poundage ; only in Order to their being more readily found, they are here disposed more in the Course of the Alphabet, or as they have Dependence one upon another ; but still under the same Letter, and general Head, as in the Original Roll of Parliament.

II. That where any Explanation seem'd necessary, as to the Denomination or Species of the Goods, it is included in a Parenthesis, and distinguish'd by Italick Characters.

III. That where any Goods are rated for Excise, and not for Custom, or in Expressions different from the Custom Rates : They are likewise distinguished by an Italick Character, and placed in Order of the Alphabet, as are also the additional Rates settled 1 Geo. II. cap. 6. § 8. which last being only temporary, and continued

ADVERTISEMENT.

tinued from Session to Session, may possibly expire, or receive some future Alteration, and are therefore farther distinguished by an () Asterisk.*

N. B. *The Clause 1 Geo. II. cap. 6. § 8. above mentioned by which the additional or new Rates are settled, enacts as follows, viz.*

* “ The several Rates and Values herein after specified, and set against the several Goods and Merchandizes herein after mentioned, shall be the Rates and Values of such Goods and Merchandizes, respectively, according to which, his Majesty’s Duties of Custom and Excise shall be paid, computing the Duties of Custom, after the Rate of Twelve Pence for every Twenty Shillings Value of such Goods and Merchandizes, and computing the Duties of Excise, after the like Rate of Twelve Pence for every Twenty Shillings Value of such Goods and Merchandizes ; and the Goods and Merchandizes herein after mentioned, with their several and respective Rates, shall be annexed and added to the Book of Rates of Goods and Merchandizes Imported and Exported, already established ; and shall be governed and directed by every Clause, Rule and Order laid down and specified in and by the Act of Tunage and Poundage, and the Act of Excise made in the 14th Year of the Reign of King Charles II. &c. according to the Book of Rates therein inserted.

“ Provided also, that when this present Act shall expire, the several Goods and Merchandizes, not particularly valued in the Book of Rates, and which are in and by this Act rated and valued as aforesaid, shall, from and after the Determination of this Act, be valued and rated, and pay the Duties of Custom and Excise thereupon due to his Majesty, His Heirs and Successors, in such manner as such Commodities, ought to have been by

“ Law

ADVERTISEMENT.

“ Law rated and valued before the making of this
“ Act, any thing therein contained to the contrary
“ notwithstanding.

IV. *That whereas by a Clause in the Act of Excise, all Drugs are to pay 2 s. for every 20 s. Value, and all Sorts of raw Hemp, undressed Flax, Tow, Tar, Rosin, Pitch, Wax, Cables, Cable Yarn, and Cordage, are only to pay 6 d. for every 20 s. Value, as rated in Excise; the Rates of Drugs in the Excise Column are here charged double, and the other Goods only half of what they are respectively rated in the Original Act; so that in all Computations from the Rates, one twentieth Part, or Five per Cent, is the gross Duty of Excise, to be paid down or secured.*

V. *That whereas all Goods, not otherwise Rated, are to be valued in Excise as rated for Custom, the Values are accordingly incerted in the Excise Column, tho' not expressly rated by the Act of Excise, but where any Difference occurs in the Terms of the Acts, it is noted in the Margin for the Satisfaction of the Reader.*

VI. *That for the greater Ease in turning to such Articles as are rated under general Heads, &c. they are Alphabetically incerted with Reference to the Place where they may be found. Thus Almonds in A. with Reference to Grocery, Backs for Chimnies in B, with Reference to Iron, &c.*

VII. *That the Computations of Neat Duties are in Pounds, Shillings, Pence and 20th Parts of a Penny, (and for the greater Exactness) the Fractions of those 20th Parts, are likewise incerted, which, trivial and minute as they seem, will amount to something in large Quantities. Those that think the 20th Part of a Penny sufficient to their Purpose, may let them alone, but my Design being to give the exact neat Duties, it was necessary to annex them.*

L.

VIII. *That*

ADVERTISEMENT.

VIII. That they are intirely calculated (unless where noted) as if imported by a Wholesale Merchant. To put down the Duties and Repayments of a Retailer, would have required four additional Columns, which nothing less than a Folio could conveniently contain. They are therefore included in a particular Table, where they may be readily discovered, thereby keeping within the Limits of my sole Intention, viz. to make a cheap, as well as useful Work.

IX. That the different Circumstances of Importation, which affect the Duties or Goods by Virtue of the Navigation and other Acts, are remarked in each particular thereby affected.

X. That the Duties and Repayments affixed to each Denomination, are the Total Amount of Custom and Excise which are perpetual, (except those of the New Rates above mentioned) to be paid down or repaid on Importation or Exportation respectively. The additional Duties, being only Temporary, are separately incerted, and connected to their proper Articles by a Brace at the Right-Hand side.

XI. That the Letters annexed to the Rates on the inner Margin, refer to their Correspondent Duties and Repayments on the opposite Side, which are always mark'd with the same Letter.

XI. That where any Goods are not liable to Excise, instead of the Word Free made use of in former Books of this Nature, the Excise Column is only dash'd through, without any Figures.

THE
RATES
OF
MERCHANDIZE Inwards,

As Settled for CUSTOM by the

14 & 15 CAR. II. cap. 9. & 1 GEO. II.
cap. 6.

As Settled for EXCISE by the

14 & 15 CAR. II. cap. 8. & 1 GEO. II.
cap. 6, &c.

WITH

The Total Amount of the NEAT DUTIES to
be paid down in ready Money on each Species
of Goods so rated, and the NEAT REPAY-
MENT on Exportation in Time; All DIS-
COUNTS deducted.

D U B L I N :

Printed in the YEAR, M D C C X X X V I.

Inwards.

RATES

| | CUSTOM | | | EXCISE | | | |
|---|--------|----|----|--------|----|----|---|
| | l. | s. | d. | l. | s. | d. | |
| A. | | | | | | | |
| A Ddzes for Coopers, the Dozen— | 12 | | | 12 | | | A |
| Aggets, small as a Bean, the 100 } Dozen ————— } | 13 | 4 | | 13 | 4 | | B |
| Aggets large, the Piece— | | | 6 | | | 6 | C |
| <i>Ale, wide Beer</i> | | | | | | | |
| Alum — { <i>English, the Hundred Weight, containing 112 lb</i> — } { <i>Foreign, of the Value of every 20 s. in Custom on Oath—</i> } { <i>the Tun, as rated for Excise—</i> } { <i>Vide Alum in Drugs (Roach or Romish)</i> } | 10 | | | 15 | | | D |
| | | | | | | | E |
| | | | | 15 | | | F |
| * Almonds { <i>in the Shell the Thousand—</i> } { <i>Vide Grocery</i> } | 1 | 6 | | 1 | 6 | | G |
| Alphabets, the Set, containing 24— | 5 | | | 5 | | | H |
| Alphifti, or Canary Seeds, the hundred } Weight, containing 112 lb ————— } | 3 | 15 | | 3 | 15 | | I |
| Amber — { the Pound ————— } { the Mast, containing two } { Pound and an half ————— } { Beads, the Pound ————— } | 7 | 4 | | 1 | 8 | | J |
| | 8 | 4 | | 8 | 4 | | K |
| | 1 | | | 1 | | | L |
| Anchovies, the little Barrel, (containing } 16 lb. of Fish, wide 4 & 5 W. & M. } cap. 5. B.) ————— } | 7 | 6 | | 7 | 6 | | M |
| Andirons- { or Creepers of Lattin, the Pound } { of Iron wrought in England, } { the Pair ————— } | 1 | | | 1 | | | N |
| | 10 | | | 10 | | | O |
| Andletts, or Mails, the Pound— | 3 | | | 3 | | | P |
| Aneile of Barbary, the Pound— | 3 | | | 1 | 8 | | Q |
| Anniseeds, wide Grocery | | | | | | | |
| Annotto, the Pound, (Dying Stuff) — | 1 | | | 1 | 6 | | R |
| Anvils, <i>English</i> , the Hundred, containing } 112 lb ————— } | 8 | | | 8 | | | S |
| <i>Foreign to be entered on Oath.</i> | | | | | | | |
| Apples- { the Bushel ————— } { the Barrel, containing 3 Bushels } { dried, wide Pears. } | 1 | | | 1 | | | T |
| | 3 | 4 | | 3 | 4 | | V |
| Aqua Vitæ { the Barrel ————— } { the Hogshead ————— } | 5 | 6 | 8 | 5 | 6 | 8 | W |
| | 8 | | | 8 | | | X |
| <i>wide Spirits.</i> | | | | | | | |

A

[149]

A

from Great Britain, or the
Plantations.

from elsewhere.

| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
|---|---|----|----|------------------|--|----|-----------------|------------------|---|---|----|-----------------|----------------|--|----|-----------------|-----------------|
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | — | 1 | 12 | $\frac{4}{5}$ | — | 10 | 3 | $\frac{19}{5}$ | — | 1 | 3 | 17 | $\frac{19}{5}$ | — | 11 | 6 | $\frac{14}{5}$ |
| B | — | 1 | 3 | $\frac{2}{5}$ | — | 11 | 6 | $\frac{2}{5}$ | — | 1 | 5 | 13 | $\frac{1}{5}$ | — | 1 | 11 | $\frac{11}{5}$ |
| C | — | — | 11 | $\frac{17}{50}$ | — | — | 8 | $\frac{49}{100}$ | — | — | 13 | $\frac{6}{5}$ | — | — | — | 9 | $\frac{11}{5}$ |
| D | — | 1 | 2 | $\frac{1}{5}$ | — | 11 | 6 | $\frac{1}{5}$ | — | — | — | — | — | — | — | — | — |
| E | — | — | — | — | — | — | — | — | — | 1 | 3 | 4 | — | — | 7 | 12 | — |
| F | — | — | — | — | — | — | — | — | — | 14 | 1 | 4 | — | 14 | 1 | 4 | — |
| G | — | — | 1 | $\frac{1}{50}$ | — | 1 | 5 | $\frac{47}{100}$ | — | 1 | 19 | $\frac{8}{5}$ | — | — | 1 | 8 | $\frac{8}{5}$ |
| H | — | — | 5 | $\frac{13}{5}$ | — | 4 | 4 | $\frac{9}{10}$ | — | 6 | 12 | $\frac{2}{5}$ | — | — | 4 | 14 | $\frac{2}{5}$ |
| I | — | 7 | 1 | 1 | — | 3 | 13 | $\frac{1}{2}$ | — | 8 | 3 | 6 | — | 5 | 10 | 16 | — |
| J | — | — | 5 | $\frac{2}{5}$ | — | 3 | — | $\frac{3}{5}$ | — | 6 | 10 | $\frac{4}{5}$ | — | — | 3 | 14 | $\frac{8}{15}$ |
| K | — | — | 9 | 9 | — | 7 | 1 | $\frac{1}{5}$ | — | 11 | — | $\frac{2}{3}$ | — | — | 7 | 17 | $\frac{1}{3}$ |
| L | — | 1 | 10 | $\frac{13}{5}$ | — | 11 | 5 | $\frac{3}{5}$ | — | 2 | 2 | $\frac{9}{5}$ | — | — | 11 | 5 | $\frac{3}{5}$ |
| M | — | — | 8 | $\frac{10}{100}$ | — | 6 | 7 | $\frac{7}{20}$ | — | 9 | 18 | $\frac{3}{5}$ | — | — | 7 | 1 | $\frac{3}{5}$ |
| N | — | — | 1 | $\frac{217}{25}$ | — | 16 | $\frac{49}{50}$ | — | — | 1 | 6 | $\frac{12}{25}$ | — | — | 18 | $\frac{22}{25}$ | — |
| O | — | — | 11 | $\frac{6}{5}$ | — | 8 | 9 | $\frac{4}{5}$ | — | — | — | — | — | — | — | — | — |
| P | — | — | 3 | $\frac{81}{25}$ | — | 2 | 10 | $\frac{47}{50}$ | — | 3 | 19 | $\frac{11}{25}$ | — | — | 2 | 16 | $\frac{16}{25}$ |
| Q | — | — | 2 | 13 | — | 1 | 15 | $\frac{9}{10}$ | — | 3 | 4 | $\frac{2}{5}$ | — | — | 2 | 1 | $\frac{3}{5}$ |
| R | — | — | 1 | $\frac{81}{25}$ | — | 1 | 2 | $\frac{11}{50}$ | — | 1 | 12 | $\frac{3}{5}$ | — | — | 1 | 4 | $\frac{13}{25}$ |
| S | — | — | 9 | $\frac{11}{25}$ | — | 6 | 15 | $\frac{21}{25}$ | — | — | — | — | — | — | — | — | — |
| T | — | — | 1 | $\frac{217}{25}$ | — | 16 | $\frac{49}{50}$ | — | — | 1 | 6 | $\frac{12}{25}$ | — | — | 18 | $\frac{22}{25}$ | — |
| V | — | — | 3 | $\frac{15}{5}$ | — | 2 | 16 | $\frac{3}{5}$ | — | 4 | 8 | $\frac{4}{15}$ | — | — | 3 | 2 | $\frac{14}{15}$ |

Argal

Inwards.

RATES

| | | | RATES | | | | | | | |
|--|--------------------|--|-----------|-----------|-----------|-----------|-----------|-----------|---|---|
| | | | CUSTOM | | | EXCISE | | | | |
| | | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | | |
| Argal, white, or red, or Powder, the Hundred Weight, containing 112 lb | | | 1 | 3 | 4 | 1 | 2 | — | A | A |
| Armour, old, the Hundred Weight, containing 112 lb | | | 1 | — | — | 1 | — | — | B | B |
| Arrows for Trunks, the Groce, containing 12 Dozen | | | — | 6 | 8 | — | 6 | 8 | C | C |
| Ashes vocat | Pot-Ashes | the Barrel, containing 200 lb | 2 | 10 | — | — | — | — | } | } |
| | | the Hundred Weight, containing 112 lb | — | — | — | 2 | — | — | | |
| | Wood or Sope-Ashes | the Last, containing 12 Barrels | 1 | 2 | — | — | — | — | } | } |
| | | the Hundred Weight containing 112 lb | — | — | — | 1 | — | — | | |
| By the 2d Anne, cap. 4. Foreign Pot Ashes, or Wood-Ashes, are to be imported free of all Duties, from and after the First of August, 1705. | | | — | — | — | — | — | — | | |
| Aul-Blades | { | the Thousand, English | — | 8 | — | — | 8 | — | D | D |
| | | Foreign of the Value of every 20s. on Oath | — | — | — | — | — | — | E | E |
| * Aul-Hafts, the Groce, containing 12 Dozen | | | — | 6 | — | — | 6 | — | F | F |
| Aulgers | { | English, for Carpenters, the Groce | — | 10 | — | — | 10 | — | G | G |
| | | Foreign, for Carpenters, the Groce | 1 | — | — | 1 | — | — | H | H |
| | | | — | 6 | 8 | — | 6 | 8 | I | I |
| Axes, or Hatchets, the Dozen | | | — | 6 | 8 | — | 6 | 8 | I | I |
| B. | | | | | | | | | | |
| Babies | { | or Puppets, for Children, the Groce, containing 12 Dozen | — | 13 | 4 | — | 13 | 4 | J | J |
| | | Babies Heads of Earth, the Dozen | — | 10 | — | — | 9 | — | K | K |
| And for additional Duty as Earthen Ware the Dozen | | | — | — | — | — | — | L | L | |
| Backs for Chimnies, vide Iron. | | | — | — | — | — | — | — | | |
| Bacon of England or Wales the Flich | | | — | 10 | — | — | — | — | M | M |

B

[151]

B

| from Great Britain, or the Plantations. | | | | | | | | | | from elsewhere. | | | | | | | | | |
|---|----|----|----|------------------|--|----|----|----|-----------------|--------------------------------------|----|----|----|------------------|--|----|----|----|-----------------|
| to be paid down at Im- portation. | | | | | to be repaid on Exportation in Time. | | | | | to be paid down at Im- portation. | | | | | to be repaid on Exportation in Time. | | | | |
| | l. | s. | d. | $\frac{1}{20}$ | | l. | s. | d. | $\frac{1}{20}$ | | l. | s. | d. | $\frac{1}{20}$ | | l. | s. | d. | $\frac{1}{20}$ |
| A | — | 2 | 11 | 4 $\frac{4}{5}$ | — | 1 | 7 | 1 | 4 $\frac{4}{5}$ | — | 2 | 6 | 2 | 6 $\frac{2}{5}$ | — | 1 | 9 | 5 | 3 $\frac{3}{5}$ |
| B | — | 1 | 10 | 13 $\frac{3}{5}$ | — | 1 | 4 | 19 | 3 $\frac{3}{5}$ | — | 2 | 2 | 9 | 3 $\frac{3}{5}$ | — | 1 | 6 | 17 | 3 $\frac{3}{5}$ |
| C | — | — | 7 | 11 $\frac{1}{5}$ | — | — | 5 | 13 | 1 $\frac{1}{5}$ | — | — | 8 | 16 | 8 $\frac{8}{15}$ | — | — | 6 | 5 | 1 $\frac{3}{5}$ |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |

Bacon

Inwards.

| | | RATES | | | | | | | |
|--|--|-----------|-----------|-----------|-----------|-----------|-----------|---|---|
| | | CUSTOM | | | EXCISE | | | | |
| | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | | |
| Bacon | { of <i>Westphalia</i> and all foreign, the Hundred, containing 112 lb ——— } | 2 | — | — | — | — | — | A | A |
| Bags | { with Locks, the Dozen ——— } | 2 | 8 | — | 2 | 8 | — | B | B |
| | { with Steel Rings without Locks, the Dozen ——— } | 1 | 12 | — | 1 | 12 | — | C | C |
| Balks | { great the 100 containing 120 Balks { in British Ships ——— in Ships not belonging to Great Britain or Ireland, or foreign built. } | 1 | 2 | — | 20 | — | — | D | D |
| | { But all great Balks of 8 Inches square and upwards, are to be rated, and pay as Timber, vide Wood. } | 1 | 2 | — | 20 | — | — | E | E |
| | { middle (under 8 and above 5 Inches square) { in British Ships ——— in Ships not belonging to Great Britain or Ireland, or foreign built ——— } | 5 | — | — | 6 | — | — | F | F |
| | { the 100 containing 120 Balks ——— } | 5 | — | — | 6 | — | — | G | G |
| Balks | { small (5 Inches and under) { in British Ships ——— in Ships not belonging to Great Britain or Ireland, or foreign built ——— } | 2 | — | — | 4 | — | — | H | H |
| | { the 100 containing 120 Balks ——— } | 2 | — | — | 4 | — | — | I | I |
| Oak is not to be charged as Balks, but is to pay as Timber, vide Wood. | | | | | | | | | |
| Ballances voc. | { Gold Ballances, the Groce, containing 12 Dozen Pair ——— } | 4 | — | — | 4 | — | — | J | J |
| | { Ounce Ballances the Groce, containing 12 Dozen Pair ——— } | 2 | — | — | 2 | — | — | K | K |
| | { the Sort, containing 4 Dozen ——— } | 2 | 13 | 4 | 2 | 13 | 4 | L | L |
| Balls vocat. | { Tennis Balls, the Thousand ——— } | 2 | — | — | 1 | 10 | — | M | M |
| | { Wash Balls, the Groce, containing 12 Dozen ——— } | 2 | — | — | — | 10 | — | N | N |
| Bandeliers, the Hundred, containing five Score | | — | 16 | 8 | — | 16 | 8 | O | O |

B

[153]

B

from Great Britain, or the
Plantations.

from elsewhere.

| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
|---|---|----|----|------------------|--|----|----|------------------|---|----|----|-------------------|--|----|----|------------------|
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | — | 1 | 10 | 16 | — | — | 11 | 8 | — | 2 | 6 | 8 | — | 1 | 3 | 4 |
| B | — | 4 | 6 | $8\frac{16}{25}$ | — | 3 | 4 | $15\frac{1}{25}$ | — | 5 | 3 | $11\frac{1}{25}$ | — | 3 | 9 | $6\frac{6}{25}$ |
| C | — | 3 | — | $5\frac{9}{25}$ | — | 2 | 3 | $3\frac{9}{25}$ | — | 3 | 6 | $7\frac{9}{25}$ | — | 2 | 6 | $4\frac{4}{25}$ |
| D | 1 | 10 | 2 | 8 | 1 | 4 | 6 | — | 1 | 14 | — | — | 1 | 6 | 4 | 16 |
| E | — | — | — | — | — | — | — | — | 2 | 1 | 7 | 4 | 1 | 10 | 2 | 8 |
| F | — | 10 | 4 | $13\frac{3}{5}$ | — | 8 | — | $3\frac{3}{5}$ | — | 11 | 11 | $13\frac{3}{5}$ | — | 8 | 9 | $13\frac{3}{5}$ |
| G | — | — | — | — | — | — | — | — | — | 14 | 1 | $13\frac{3}{5}$ | — | 10 | 4 | $13\frac{3}{5}$ |
| H | — | 5 | 7 | $18\frac{2}{5}$ | — | 4 | 8 | $10\frac{2}{5}$ | — | 6 | 3 | $10\frac{2}{5}$ | — | 5 | — | $6\frac{2}{5}$ |
| I | — | — | — | — | — | — | — | — | — | 7 | 6 | $14\frac{2}{5}$ | — | 5 | 7 | $18\frac{2}{5}$ |
| J | — | 7 | 6 | $14\frac{2}{5}$ | — | 5 | 7 | $18\frac{2}{5}$ | — | 8 | 9 | $18\frac{2}{5}$ | — | 6 | 3 | $10\frac{2}{5}$ |
| K | — | 3 | 9 | $7\frac{1}{5}$ | — | 2 | 9 | $19\frac{1}{5}$ | — | 4 | 4 | $19\frac{1}{5}$ | — | 3 | 1 | $15\frac{1}{5}$ |
| L | — | 5 | — | $9\frac{3}{25}$ | — | 3 | 9 | $5\frac{3}{25}$ | — | 5 | 10 | $12\frac{14}{25}$ | — | 4 | 2 | $6\frac{14}{25}$ |
| M | — | 3 | 3 | $14\frac{2}{5}$ | — | 2 | 4 | $6\frac{2}{5}$ | — | 3 | 11 | $6\frac{2}{5}$ | — | 2 | 8 | $2\frac{2}{5}$ |
| N | — | 2 | 4 | $8\frac{4}{5}$ | — | 1 | 5 | $—\frac{4}{5}$ | — | 3 | — | $—\frac{4}{5}$ | — | 1 | 8 | $16\frac{4}{5}$ |
| O | — | 1 | 6 | 18 | — | 1 | 2 | 3 | — | 1 | 10 | $1\frac{1}{3}$ | — | 1 | 3 | $14\frac{2}{3}$ |

M

Banc's

Inwards.

RATES

| | | CUSTOM | | | EXCISE. | | | |
|---|---|--------|----|----|---------|----|----|---|
| | | l. | s. | d. | l. | s. | d. | |
| <i>Bands for Kettles. Vide Iron.</i> | | | | | | | | |
| Bands vo- cat.— | <i>Flanders Bands of Bone-lace</i> | 10 | — | — | 10 | — | — | A |
| | <i>the Band ———</i> | — | — | — | — | — | — | B |
| | <i>Cut-work of Flanders, or</i> | 20 | — | — | 20 | — | — | C |
| | <i>any other Country ———</i> | — | — | — | — | — | — | D |
| Band-strings, the Dozen Knots ——— | | 10 | — | — | 3 | — | — | C |
| <i>Band string Twist. Vide Twist.</i> | | | | | | | | |
| Bankers of Verdures, the Dozen Pieces ——— | | 4 | — | — | 4 | — | — | D |
| Barbers Aprons or Checks, the Piece, } not above 10 Yards ——— } | | 13 | 4 | — | 13 | 4 | — | E |
| | | — | — | — | — | — | — | F |
| Barrillia or Saphora, to make Glafs, } the Barrel, containing 200 Weight } | | 4 | — | — | 3 | — | — | F |
| <i>Bark, from and after the First of Novem- ber, 1703, is to pay, per Barrel, one Penny, and no more. 2 Annæ, cap. 2. §. 3.</i> | | | | | | | | |
| Barley | <i>the Quarter containing 8 Bushels</i> | 5 | — | — | — | — | — | G |
| | <i>in British Ships ———</i> | — | — | — | — | — | — | H |
| | <i>in Ships not belong- ing to Great Britain, or Ire- land, or foreign built not register'd</i> | 5 | — | — | — | — | — | H |
| | <i>Hull'd. Vide in Drugs.</i> | — | — | — | — | — | — | I |
| Barlings | <i>the Hundred containing 120 ———</i> | 13 | 4 | — | 12 | — | — | I |
| | <i>in British Ships ———</i> | — | — | — | — | — | — | J |
| | <i>in Ships not belong- ing to Great Britain, or Ire- land, or foreign built not register'd</i> | 13 | 4 | — | 12 | — | — | J |
| | <i>narrow, the single Piece not above 15 Yards ———</i> | 6 | — | — | 6 | — | — | K |
| Bartattoes or Bom- bazines.. | <i>broad, the single Piece not above 15 Yards ———</i> | 7 | — | — | 7 | — | — | L |
| | <i>of Silk, the Yard ———</i> | 12 | — | — | 12 | — | — | M |
| <i>And for every Pound Weight of Silk Manufacture not English ———</i> | | — | — | — | — | — | — | N |
| <i>Basirones. Vide Battery.</i> | | | | | | | | |
| Basket Rods, the Bundle, (3 Foot about at the Band) ——— } | | 6 | 8 | — | 8 | — | — | O |

| | from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | |
|---|---|-----------|-----------|-------------------|--------------------------------------|-----------|-----------|-------------------|-----------------------------------|-----------|-----------|--------------------|--------------------------------------|-----------|-----------|-------------------|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| A | — | 18 | 10 | 16 | — | 14 | 1 | 16 | 1 | 2 | — | 16 | — | 15 | 8 | 16 |
| B | 1 | 17 | 9 | 12 | 1 | 8 | 3 | 12 | 2 | 4 | 1 | 12 | 1 | 11 | 5 | 12 |
| C | — | 3 | 3 | 10 $\frac{4}{5}$ | — | 3 | — | 13 $\frac{4}{5}$ | — | 3 | 5 | 8 $\frac{4}{5}$ | — | 3 | 1 | 12 $\frac{4}{5}$ |
| D | — | 7 | 6 | 14 $\frac{2}{5}$ | — | 5 | 7 | 18 $\frac{2}{5}$ | — | 8 | 9 | 18 $\frac{2}{5}$ | — | 6 | 3 | 10 $\frac{2}{5}$ |
| E | — | 1 | 3 | 2 $\frac{2}{5}$ | — | 11 | 6 | 2 $\frac{2}{5}$ | — | 1 | 5 | 13 $\frac{1}{5}$ | — | 1 | — | 11 $\frac{1}{5}$ |
| F | — | 6 | 7 | 8 $\frac{4}{5}$ | — | 4 | 8 | 12 $\frac{4}{5}$ | — | 7 | 10 | 12 $\frac{4}{5}$ | — | 5 | 4 | 4 $\frac{4}{5}$ |
| G | — | — | 2 | 17 | — | — | 1 | 8 $\frac{1}{2}$ | — | — | 3 | 16 | — | — | 1 | 18 |
| H | — | — | — | — | — | — | — | — | — | — | 5 | 14 | — | — | 2 | 17 |
| I | — | 12 | 10 | 7 $\frac{1}{5}$ | — | 12 | — | 17 $\frac{1}{5}$ | — | 13 | 4 | 13 $\frac{1}{5}$ | — | 12 | 4 | — $\frac{8}{15}$ |
| J | — | — | — | — | — | — | — | — | — | 14 | 5 | 7 $\frac{1}{5}$ | — | 12 | 10 | 7 $\frac{1}{5}$ |
| K | — | 11 | 4 | 1 $\frac{3}{5}$ | — | 8 | 5 | 17 $\frac{2}{5}$ | — | 13 | 2 | 17 $\frac{2}{5}$ | — | 9 | 5 | 5 $\frac{3}{5}$ |
| L | — | 13 | 2 | 15 $\frac{1}{5}$ | — | 9 | 10 | 17 $\frac{1}{5}$ | — | 15 | 5 | 7 $\frac{1}{5}$ | — | 11 | — | 3 $\frac{1}{5}$ |
| M | — | 1 | 1 | 12 $\frac{4}{25}$ | — | — | 6 | 15 $\frac{9}{25}$ | — | 1 | 3 | 17 $\frac{19}{25}$ | — | — | 6 | 15 $\frac{8}{25}$ |
| N | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 |
| O | — | — | 8 | 6 $\frac{6}{25}$ | — | — | 6 | 8 $\frac{6}{25}$ | — | — | 9 | 11 $\frac{4}{25}$ | — | — | 7 | — $\frac{68}{75}$ |

M 2

Baskets

| Inwards. | | RATES | | | | | | | |
|--|---|--------|----|----|---------|----|----|---|---|
| | | CUSTOM | | | EXCISE. | | | | |
| | | l. | s. | d. | l. | s. | d. | | |
| Baskets, <i>vocat</i> Hand-baskets, or Sports, } the Dozen | | 3 | 4 | | 4 | | A | A | |
| Bafons of Lattin, the Pound | | 1 | 3 | | 1 | 3 | B | B | |
| Bast-Ropes { | the Rope | | 6 | | | 6 | | | |
| | the Bundle, containing 10 } Ropes | | 5 | | | 5 | B | B | |
| | the Hundred Weight con- } taining 112 lb | | 8 | | | 8 | C | C | |
| Basts, or { | knotted, the Dozen | | 6 | 8 | | 6 | 8 | D | D |
| StrawHats { | plain, the Dozen | | 1 | 6 | | 1 | 6 | E | E |
| Battery, Bashrones or Kettles, the Hun- } dred Weight, containing 112 lb | | 9 | | | 6 | | | F | F |
| Bays of Florence per Yard | | 1 | | | 1 | | | G | G |
| { <i>Amber. Vide Amber.</i> | | | | | | | | | |
| Beads of { | Bone the great Groce, con- } taining twelve small } Groce | 1 | 10 | | 1 | 10 | | H | H |
| | Box, the great Groce | 1 | 10 | | 1 | 10 | | I | I |
| | Chrystal, the Thoufand | 3 | | | 3 | | | J | J |
| | Coral, the Pound | 1 | | | 1 | 10 | | K | K |
| | Glas and Wood of all Sorts } | | 10 | | | 10 | | L | L |
| | the great Groce | | | | | | | | |
| | Glas, the Pound, for Excise | | | | | 2 | | M | M |
| | And for every 20 s. Va- } | | | | | | | N | N |
| | lue on Oath, Custom } | | | | | | | | |
| | Glas, the small Groce, con- } | | | | | 4 | | O | O |
| | taining 12 Dickers, Excise } | | | | | | | | |
| | But Vide Bracelets. | | | | | | | | |
| | Jasper, square, the Hundred } | 2 | | | 2 | | | P | P |
| | Stones | | | | | | | | |
| | Beer and Ale imported, the Barrel, for } Excise | | | | | 5 | | Q | Q |
| And for the Value of every 20 s. } | | | | | | | R | R | |
| on Oath, Custom | | | | | | | | | |
| N. B. Beer and Ale, imported, is not subject to any Inland Duty of Excise. | | | | | | | | | |
| * Beer <i>vocat</i> spruce Beer, the Gallon | | | 2 | | | 2 | | S | S |
| Beaupers, the Piece, containing 24 or } 25 Yards | | 1 | 5 | | 1 | 5 | | T | T |

B

[157]

B

from Great Britain, or the
Plantations.

from elsewhere.

| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
|---|---|----|-----------------|------------------|--|----|------------------|-------------------|---|----|------------------|-------------------|--|----|-----------------|------------------|
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | | | 4 | $3\frac{3}{4}$ | | | 3 | $4\frac{3}{4}$ | | | 4 | $15\frac{9}{16}$ | | | 3 | $10\frac{3}{4}$ |
| B | | | 1 | $8\frac{7}{10}$ | | | 1 | $1\frac{9}{10}$ | | | 1 | $13\frac{1}{10}$ | | | 1 | $3\frac{3}{5}$ |
| B | | | 5 | $13\frac{2}{5}$ | | | 4 | $4\frac{9}{10}$ | | | 6 | $12\frac{2}{5}$ | | | 4 | $14\frac{2}{5}$ |
| C | | | 9 | $1\frac{1}{25}$ | | | 6 | $15\frac{21}{25}$ | | | 10 | $11\frac{21}{25}$ | | | 7 | $11\frac{1}{25}$ |
| D | | | 7 | $11\frac{1}{5}$ | | | 5 | $13\frac{1}{5}$ | | | 8 | $16\frac{8}{15}$ | | | 6 | $5\frac{13}{15}$ |
| E | | | 1 | $14\frac{1}{50}$ | | | 1 | $5\frac{47}{100}$ | | | 1 | $19\frac{1}{25}$ | | | 1 | $8\frac{8}{25}$ |
| F | 14 | 2 | 5 | $\frac{3}{5}$ | 9 | 10 | 19 | $\frac{3}{5}$ | 17 | | 9 | $\frac{3}{5}$ | 11 | 4 | 1 | $\frac{3}{5}$ |
| G | 1 | 10 | 13 | $\frac{3}{5}$ | 1 | 4 | 19 | $\frac{3}{5}$ | 2 | 2 | 9 | $\frac{3}{5}$ | 1 | 6 | 17 | $\frac{3}{5}$ |
| H | 2 | 10 | | $\frac{2}{5}$ | 1 | 4 | 18 | $\frac{2}{5}$ | 3 | 3 | 14 | $\frac{2}{5}$ | 1 | 4 | 18 | $\frac{2}{5}$ |
| I | 2 | 10 | | $\frac{2}{5}$ | 1 | 4 | 18 | $\frac{2}{5}$ | 3 | 3 | 14 | $\frac{2}{5}$ | 1 | 4 | 18 | $\frac{2}{5}$ |
| J | 5 | 8 | | $\frac{4}{5}$ | 2 | 9 | 16 | $\frac{4}{5}$ | 6 | 7 | 8 | $\frac{4}{5}$ | 2 | 9 | 16 | $\frac{4}{5}$ |
| K | 2 | 4 | 6 | $\frac{2}{5}$ | 1 | 4 | 18 | $\frac{2}{5}$ | 2 | 8 | 2 | $\frac{2}{5}$ | 1 | 4 | 18 | $\frac{2}{5}$ |
| L | 11 | 6 | $\frac{4}{5}$ | | 5 | 12 | $\frac{4}{5}$ | | 1 | 1 | 4 | $\frac{4}{5}$ | | 5 | 12 | $\frac{4}{5}$ |
| M | 1 | 2 | $1\frac{4}{25}$ | | 1 | 2 | $1\frac{4}{25}$ | | 1 | 2 | $1\frac{4}{25}$ | | | 1 | 2 | $1\frac{4}{25}$ |
| N | 11 | 8 | | | | | | | 1 | 3 | 4 | | | | | |
| O | 2 | 5 | $3\frac{3}{5}$ | | 2 | 5 | $3\frac{3}{5}$ | | 2 | 5 | $3\frac{3}{5}$ | | | 2 | 5 | $3\frac{3}{5}$ |
| P | 3 | 9 | $7\frac{1}{5}$ | | 1 | 10 | $11\frac{1}{5}$ | | 4 | 4 | $19\frac{1}{5}$ | | 1 | 10 | $11\frac{1}{5}$ | |
| Q | 2 | 16 | $\frac{2}{5}$ | | 2 | 16 | $\frac{2}{5}$ | | | | | | | | | |
| R | 11 | 8 | | | 5 | 14 | | | | | | | | | | |
| S | 2 | 5 | $2\frac{9}{25}$ | | 1 | 13 | $2\frac{24}{25}$ | | 2 | 12 | $2\frac{24}{25}$ | | 1 | 17 | $1\frac{9}{25}$ | |
| T | 2 | 4 | 7 | | 1 | 9 | $4\frac{1}{2}$ | | 2 | 9 | 2 | | 1 | 11 | 12 | |

Bell-

Inwards.

RATES

| | | CUSTOM | | | EXCISE. | | | |
|-----------------|---|--------|----|----|---------|----|----|---|
| | | l. | s. | d. | l. | s. | d. | |
| Bells vocat. | Bell-mettle, the Hundred Weight, containing 112 lb | 1 | 13 | 4 | 1 | 13 | 4 | A |
| | Bellows, the Pair | — | 2 | — | — | 2 | — | B |
| | * Bellows Pipes, the Groce | 1 | — | — | 1 | — | — | C |
| | { † Clapper-Bells, the Hundred Weight containing 112 lb | 5 | 12 | — | 5 | 12 | — | D |
| | Dog-Bells, the small Groce, containing 12 Dozen | — | 1 | 4 | — | — | 8 | E |
| | Hawk-Bells, French making, the Dozen Pair | — | 5 | — | — | 12 | — | F |
| | Hawk-Bells, Noremborough making, the Dozen Pair | — | 2 | — | — | 2 | — | G |
| | Horse-Bells, the small Groce, containing 12 Dozen | — | 10 | — | — | 10 | — | H |
| | Morris-Bells, the small Groce, containing 12 Dozen | — | 10 | — | — | 10 | — | I |
| | Birds of Stone. Vide Whistles. | — | 12 | — | — | 12 | — | J |
| | * Bill-books, the Dozen | — | 10 | — | — | 10 | — | K |
| | Bits, for Bridles, the Dozen | — | 10 | — | — | 10 | — | L |
| | Blacking, or Lamp-black, the Hundred Weight, containing 112 lb | 4 | — | — | 4 | — | — | M |
| | Foils, the Dozen | — | 8 | — | — | 8 | — | N |
| Blades for | { Knives and Forks, the Groce | — | 13 | 4 | — | 13 | 4 | O |
| | { Razors, the Dozen | — | 6 | — | — | 6 | — | P |
| | { Swords (British) course, the Dozen | — | 12 | — | — | 12 | — | Q |
| | Vide Sword-blades in S. | | | | | | | |
| Blankets vocat. | { Paris Mantles coloured, the Mantle | 1 | 5 | 8 | 1 | 5 | 8 | R |
| | { Paris Mantles, or others, uncoloured, the Mantle | 1 | — | — | 1 | — | — | S |
| Boards vocat. | Bosses, for Bridles, the small Groce, containing 12 Dozen | — | 10 | — | — | 10 | — | T |
| | { in British Ships | — | 5 | — | 10 | — | — | U |
| | { in Ships not belonging to Great Britain or Ireland, or foreign built not register'd | — | 5 | — | 10 | — | — | V |
| | { Barrel-boards the 100 containing 120 Boards | | | | | | | |

† Rated in the Act of Customs at 1 s. per Pound.

| from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | | | | | |
|---|----|----|----------------|--|------------------|----|----------------|--------------------------------------|--------------------|------------------|----------------|--|--------------------|--------------------|-----------------|--------------------|--------------------|--------------------|------------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | | | | |
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | | | | |
| A | — | 3 | 1 | 16 | — | 2 | 4 | 6 | — | 3 | 8 | 2 | $\frac{2}{3}$ | — | 2 | 7 | 9 | $\frac{1}{3}$ | |
| B | — | — | 2 | 5 $\frac{9}{25}$ | — | — | 1 | 13 $\frac{24}{25}$ | — | — | 2 | 12 $\frac{24}{25}$ | — | — | 1 | 17 $\frac{19}{25}$ | — | — | |
| C | — | 1 | 10 | 13 $\frac{3}{5}$ | — | — | 1 | 4 | 19 $\frac{3}{5}$ | — | — | 2 | 2 | 9 $\frac{3}{5}$ | — | 1 | 6 | 17 $\frac{3}{5}$ | |
| D | — | 10 | 7 | $\frac{4}{5}$ | — | — | 7 | 11 | 1 $\frac{19}{25}$ | — | — | 12 | 4 | 5 $\frac{10}{25}$ | — | 8 | 9 | 14 $\frac{14}{25}$ | |
| E | — | — | 1 | 2 $\frac{18}{25}$ | — | — | — | 15 $\frac{3}{5}$ | — | — | 1 | 7 $\frac{59}{75}$ | — | — | — | — | 17 $\frac{49}{75}$ | — | |
| F | — | — | 9 | 12 $\frac{9}{25}$ | — | — | 8 | 3 $\frac{43}{50}$ | — | — | 10 | 11 $\frac{9}{25}$ | — | — | 8 | 13 $\frac{9}{25}$ | — | — | |
| G | — | — | 2 | 5 $\frac{9}{25}$ | — | — | 1 | 13 $\frac{24}{25}$ | — | — | 2 | 12 $\frac{24}{25}$ | — | — | 1 | 17 $\frac{19}{25}$ | — | — | |
| H | — | — | 11 | 6 $\frac{4}{5}$ | — | — | 8 | 9 $\frac{4}{5}$ | — | — | 1 | 1 | 4 $\frac{4}{5}$ | — | — | 9 | 8 $\frac{4}{5}$ | — | |
| I | — | — | 11 | 6 $\frac{4}{5}$ | — | — | 8 | 9 $\frac{4}{5}$ | — | — | 1 | 1 | 4 $\frac{4}{5}$ | — | — | 9 | 8 $\frac{4}{5}$ | — | |
| J | — | — | 1 | 12 $\frac{4}{25}$ | — | — | 10 | 3 $\frac{10}{25}$ | — | — | 1 | 3 | 17 $\frac{15}{25}$ | — | — | 11 | 6 $\frac{14}{25}$ | — | |
| K | — | — | 11 | 6 $\frac{4}{5}$ | — | — | 8 | 9 $\frac{4}{5}$ | — | — | 1 | 1 | 4 $\frac{4}{5}$ | — | — | 9 | 8 $\frac{4}{5}$ | — | |
| L | — | 7 | 6 | 14 $\frac{2}{5}$ | — | — | 5 | 7 | 18 $\frac{2}{5}$ | — | — | 8 | 9 | 18 | — | 6 | 3 | 10 $\frac{2}{5}$ | |
| M | — | — | 9 | 1 $\frac{11}{25}$ | — | — | 6 | 15 $\frac{21}{25}$ | — | — | 10 | 11 $\frac{21}{25}$ | — | — | 7 | 11 $\frac{1}{25}$ | — | — | |
| N | — | — | 1 | 3 $\frac{2}{25}$ | — | — | 11 | 6 $\frac{2}{25}$ | — | — | 1 | 5 | 13 $\frac{11}{25}$ | — | — | 1 | 11 $\frac{11}{25}$ | — | |
| O | — | — | 6 | 16 $\frac{2}{25}$ | — | — | 5 | 1 $\frac{2}{25}$ | — | — | 7 | 18 $\frac{22}{25}$ | — | — | 5 | 13 $\frac{7}{25}$ | — | — | |
| P | — | — | 1 | 12 $\frac{4}{25}$ | — | — | 10 | 3 $\frac{10}{25}$ | — | — | 1 | 3 | 17 $\frac{19}{25}$ | — | — | 11 | 6 $\frac{14}{25}$ | — | |
| Q | — | 2 | 5 | 2 $\frac{3}{25}$ | — | — | 1 | 9 | 15 $\frac{41}{50}$ | — | — | 2 | 9 | 19 $\frac{49}{75}$ | — | 2 | — | 4 $\frac{44}{75}$ | |
| R | — | — | 1 | 10 | 13 $\frac{3}{5}$ | — | — | 1 | 4 | 19 $\frac{3}{5}$ | — | — | 2 | 2 | 9 $\frac{3}{5}$ | — | 1 | 6 | 17 $\frac{3}{5}$ |
| S | — | — | 11 | 6 $\frac{4}{5}$ | — | — | 8 | 9 $\frac{4}{5}$ | — | — | 1 | 1 | 4 $\frac{4}{5}$ | — | — | 9 | 8 $\frac{4}{5}$ | — | |
| T | — | 9 | 7 | 13 | — | — | 9 | 6 | 4 $\frac{1}{2}$ | — | — | 9 | 8 | 12 | — | 9 | 6 | 14 | |
| V | — | — | — | — | — | — | — | — | — | — | — | 9 | 10 | 10 | — | 9 | 7 | 13 | |

Boards

Inwards.

| | | RATES | | | | | | | | | |
|---|--|---|-----------|-----------|-----------|-----------|-----------|---|---|---|---|
| | | CUSTOM | | | EXCISE. | | | | | | |
| | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | | | | |
| Boards vocat. | Clap - boards the 100 containing 120 Boards — | in British Ships — in Ships not belonging to Great Britain or Ireland, or foreign built not register'd — | | | 15 | — | — | 5 | — | A | A |
| | Pipe - boards, or Pipe-holt, the 100 containing 120 Boards — | in British Ships — in Ships not belonging to Great Britain or Ireland, or foreign built not register'd — | | | 1 | — | — | 1 | — | C | C |
| | White-boards for Shoe-makers the Board — | in British Ships — in Ships not belonging to Great Britain or Ireland, or foreign built not register'd — | | | 1 | — | — | 1 | — | D | D |
| | | | | | 1 | — | — | 1 | — | E | E |
| | | | | | 1 | — | — | 1 | — | F | F |
| Passe-boards, for Books, the Thousand Bodkins, the small Groce, containing 12 Dozen — | | 13 | 4 | — | 13 | 4 | — | — | — | G | G |
| | | 6 | 8 | — | 6 | 8 | — | — | — | H | H |
| Bome-spars, the 100 containing 120 — | in British Ships — in Ships not belonging to Great Britain or Ireland, or foreign built not register'd — | | | 1 | 13 | 4 | 3 | — | — | I | I |
| | | | | 1 | 13 | 4 | 3 | — | — | J | J |
| Bombazines. Vide Bartatoes. | | | | | | | | | | | |
| Books unbound | the Basket, or Maund, containing 8 Bales, or 2 Fats — | 8 | — | — | 8 | — | — | — | — | K | K |
| | the Fat, containing Half a Maund — | 4 | — | — | 4 | — | — | — | — | L | L |
| | But the Basket, or Maund, of unbound Books being deem'd to contain 8 Hundred Weight, it is therefore more usual to enter them by | | | | | | | | | | |
| | the 100 Weight containing 112 lb — | 1 | — | — | 1 | — | — | — | — | M | M |
| Bottanoes per Piece — | | 10 | — | — | 10 | — | — | — | — | N | N |
| Bottles — { of Earth, covered with Wicker, the Dozen — } | | 3 | 4 | — | 1 | 6 | — | — | — | O | O |

B

[161]

B

| | from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|---|----|-----------------|------------------|------------------------|----|-----------------|------------------|
| | to be paid down at Im- | | to be repaid on | | to be paid down at Im- | | to be repaid on | |
| | portation. | | Exportation | | portation. | | Exportation | |
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | — | 5 | 4 | $19\frac{1}{2}$ | — | 5 | 7 | $16\frac{1}{2}$ |
| B | — | — | — | — | — | 6 | 1 | $10\frac{1}{2}$ |
| C | — | 1 | 10 | $13\frac{3}{5}$ | — | 2 | 2 | $9\frac{3}{5}$ |
| D | — | — | — | — | — | 2 | 10 | $1\frac{3}{5}$ |
| E | — | — | 1 | $2\frac{17}{25}$ | — | — | 1 | $6\frac{12}{25}$ |
| F | — | — | — | — | — | — | 1 | $14\frac{2}{25}$ |
| G | — | 1 | 3 | $2\frac{2}{5}$ | — | — | 1 | $11\frac{1}{5}$ |
| H | — | — | 7 | $11\frac{1}{5}$ | — | — | 8 | $16\frac{8}{15}$ |
| I | — | 4 | 4 | $16\frac{4}{5}$ | — | 3 | 7 | $6\frac{4}{5}$ |
| J | — | — | — | — | — | 5 | 11 | $16\frac{4}{5}$ |
| K | — | 15 | 1 | $8\frac{4}{5}$ | — | 11 | 3 | $16\frac{4}{5}$ |
| L | — | 7 | 6 | $14\frac{2}{5}$ | — | 5 | 7 | $18\frac{2}{5}$ |
| M | — | 1 | 10 | $13\frac{3}{5}$ | — | 2 | 2 | $9\frac{3}{5}$ |
| N | — | — | 11 | $6\frac{4}{5}$ | — | — | 1 | $1\frac{4}{5}$ |
| O | — | — | 2 | $14\frac{2}{25}$ | — | — | 3 | $7\frac{4}{25}$ |

N

Bottles

| Inwards. | | RATES | | | | | | | | |
|--|--|---|----|----|---------|----|----|---|---|---|
| | | CUSTOM | | | EXCISE. | | | | | |
| | | l. | s. | d. | l. | s. | d. | | | |
| Bottles | of Glafs— | covered with Wicker, the Dozen— | — | 13 | 4 | — | 3 | — | A | A |
| | | with Vices, cover'd with Leather, the Dozen — | 3 | — | — | 3 | — | B | B | |
| | | uncover'd, the Dozen— | — | 3 | — | — | 3 | — | C | C |
| | * of Stone | the Dozen | — | 6 | 8 | — | 6 | 8 | D | D |
| | | And for additional Duty as Earthen Ware, per Dozen | — | — | — | — | — | — | E | E |
| | of Wood, called sucking Bottles | the Groce, containing 12 Dozen | — | 10 | — | — | 10 | — | F | F |
| Bottoms for Sieves. Vide Hair. | | | | | | | | | | |
| Boultel — | { | Raines, the Piece— | — | 8 | — | — | 8 | — | G | G |
| | | the Bale, containing 20 Pieces | 8 | — | — | 8 | — | H | H | |
| Bowling-Stones— | { | the Bushel, for Excise— | — | — | — | — | 10 | — | I | I |
| | | And for the Value of every 20 s. on Oath, Custom-- | — | — | — | — | — | — | J | J |
| Bows vocat. Stone-Bows of Steel, the Piece— | | | — | 10 | — | — | 10 | — | K | K |
| Bow-staves the Hundred containing fix score Staves | { | in British Ships— | 4 | — | — | 4 | — | — | L | L |
| | | in Ships not belonging to Great Britain or Ireland, or foreign built not register'd | 4 | — | — | 4 | — | — | M | M |
| | | the Dozen, as rated for Excise— | — | — | — | — | 4 | — | N | N |
| Boxes vocat. | Drawing-Boxes— | and for the Value of every 20 s. on Oath, Custom — | — | — | — | — | — | — | O | O |
| | | the Groce, containing 12 Dozen Boxes.— | — | 13 | 4 | — | 13 | 4 | P | P |
| | Money-Boxes— | the Groce, containing 12 Dozen, Excise | — | — | — | — | 3 | 6 | Q | Q |
| | | and for the Value of every 20 s. on Oath, Custom — | — | — | — | — | — | — | R | R |
| | Nest-boxes, the Groce, containing 12 Dozen | | | 2 | — | — | 2 | — | S | S |

| from Great Britain, or the Plantations. | | | | | | | | | | from elsewhere. | | | | | | | | | | |
|---|----|----|----|----------------|--|----|----|----|-------------------|--------------------------------------|----|----|-------------------|----------------|--|----|-------------------|----|----------------|--|
| to be paid down at Im- portation. | | | | | to be repaid on Exportation in Time. | | | | | to be paid down at Im- portation. | | | | | to be repaid on Exportation in Time. | | | | | |
| | l. | s. | d. | $\frac{1}{20}$ | | l. | s. | d. | $\frac{1}{20}$ | | l. | s. | d. | $\frac{1}{20}$ | | l. | s. | d. | $\frac{1}{20}$ | |
| A | A | — | — | 9 | 5 $\frac{2}{25}$ | — | — | 5 | 9 $\frac{2}{25}$ | — | — | 11 | 16 $\frac{3}{75}$ | — | — | 6 | 15 $\frac{1}{75}$ | | | |
| B | B | — | 2 | 11 | 17 $\frac{2}{25}$ | — | 1 | 6 | 15 $\frac{2}{25}$ | — | 3 | 11 | 5 $\frac{2}{25}$ | — | 2 | — | 9 $\frac{2}{25}$ | | | |
| C | C | — | — | 3 | 8 $\frac{1}{25}$ | — | — | 2 | 10 $\frac{4}{50}$ | — | — | 3 | 19 $\frac{1}{25}$ | — | — | 2 | 16 $\frac{1}{25}$ | | | |
| D | D | — | — | 7 | 11 $\frac{1}{5}$ | — | — | 5 | 13 $\frac{1}{5}$ | — | — | 8 | 16 $\frac{8}{15}$ | — | — | 6 | 5 $\frac{1}{15}$ | | | |
| E | E | — | — | 3 | 15 $\frac{1}{5}$ | — | — | 3 | 15 $\frac{1}{5}$ | — | — | 3 | 15 $\frac{1}{5}$ | — | — | 3 | 15 $\frac{1}{5}$ | | | |
| F | F | — | — | 11 | 6 $\frac{4}{5}$ | — | — | 8 | 9 $\frac{4}{5}$ | — | 1 | 1 | 4 $\frac{4}{5}$ | — | — | 9 | 8 $\frac{4}{5}$ | | | |
| G | G | — | — | 9 | 1 $\frac{1}{25}$ | — | — | 6 | 15 $\frac{2}{25}$ | — | — | 10 | 11 $\frac{2}{25}$ | — | — | 7 | 11 $\frac{1}{25}$ | | | |
| H | H | — | 15 | 1 | 8 $\frac{4}{5}$ | — | 11 | 3 | 16 $\frac{4}{5}$ | — | 17 | 7 | 16 $\frac{4}{5}$ | — | 12 | 7 | — $\frac{4}{5}$ | | | |
| I | I | — | — | 5 | 12 $\frac{4}{5}$ | — | — | 5 | 12 $\frac{4}{5}$ | — | — | 5 | 12 $\frac{4}{5}$ | — | — | 5 | 12 $\frac{4}{5}$ | | | |
| J | J | — | — | 11 | 8 | — | — | 5 | 14 | — | — | 1 | 3 | 4 | — | — | 7 | 12 | | |
| K | K | — | — | 11 | 6 $\frac{4}{5}$ | — | — | 8 | 9 $\frac{4}{5}$ | — | 1 | 1 | 4 $\frac{4}{5}$ | — | — | 9 | 8 $\frac{4}{5}$ | | | |
| L | L | — | 7 | 6 | 14 $\frac{2}{5}$ | — | 5 | 7 | 18 $\frac{2}{5}$ | — | 8 | 9 | 18 $\frac{2}{5}$ | — | 6 | 3 | 10 $\frac{2}{5}$ | | | |
| M | M | — | — | — | — | — | — | — | — | — | 11 | 4 | 6 $\frac{2}{5}$ | — | 7 | 6 | 14 $\frac{2}{5}$ | | | |
| N | N | — | — | 2 | 5 $\frac{3}{25}$ | — | — | 2 | 5 $\frac{3}{25}$ | — | — | 2 | 5 $\frac{3}{25}$ | — | — | 2 | 5 $\frac{3}{25}$ | | | |
| O | O | — | — | 11 | 8 | — | — | 5 | 14 | — | 1 | 3 | 4 | — | — | 7 | 12 | | | |
| P | P | — | 1 | 3 | 2 $\frac{2}{5}$ | — | — | 11 | 6 $\frac{2}{5}$ | — | 1 | 5 | 13 $\frac{1}{5}$ | — | 1 | — | 11 $\frac{1}{5}$ | | | |
| Q | Q | — | — | 1 | 19 $\frac{1}{25}$ | — | — | 1 | 19 $\frac{1}{25}$ | — | — | 1 | 19 $\frac{1}{25}$ | — | — | 1 | 19 $\frac{1}{25}$ | | | |
| R | R | — | — | 11 | 8 | — | — | 5 | 14 | — | 1 | 3 | 4 | — | — | 7 | 12 | | | |
| S | S | — | 3 | 9 | 7 $\frac{1}{5}$ | — | 2 | 9 | 19 $\frac{1}{5}$ | — | 4 | 4 | 19 $\frac{1}{5}$ | — | 3 | 1 | 15 $\frac{1}{5}$ | | | |
| N 2 | | | | | | | | | | Boxes | | | | | | | | | | |

Inwards.

RATES

| Inwards. | | RATES | | | | | | | |
|--|---|--|-----------|-----------|-----------|-----------|-----------|---|---|
| | | CUSTOM | | | EXCISE. | | | | |
| | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | | |
| Boxes vocat. | { | Pepper-boxes, the Groce, containing | | | | | | | |
| | | 12 Dozen | — | 15 | — | — | 15 | — | A |
| | | Round-boxes, or <i>French</i> Boxes, for | | | | | | | |
| | | Marmalade or Jelly, the Dozen | — | 3 | — | — | 2 | 6 | B |
| | | Sand-boxes, the Groce, containing | | | | | | | |
| | | 12 Dozen | — | 13 | 4 | — | 13 | 4 | C |
| | | Soap-boxes, the Shock, containing | | | | | | | |
| | | three Score Boxes | 1 | 6 | 8 | 1 | 6 | 8 | D |
| | | Spice-boxes, the Dozen | | 4 | — | | 4 | — | E |
| | | Tobacco-boxes, the Groce, con- | | | | | | | |
| taining 12 Dozen | 1 | — | — | — | 12 | — | F | | |
| | { | Touch-boxes— | | | | | | | |
| | | covered with Leather | | 2 | — | | 2 | — | G |
| | | the Dozen | | | | | | | |
| | | covered with Velvet, | | 10 | — | | 10 | — | H |
| | | the Dozen | | | | | | | |
| | | of Iron, or other Met- | | 13 | 4 | | 13 | 4 | I |
| | | tle, guilt, the Dozen | | | | | | | |
| | | of Glafs, the small Groce, | | 4 | — | | 4 | — | J |
| | | containing 12 Bundles | | | | | | | |
| | | or Dickers | | | | | | | |
| | { | Braceletts, or Neck | | | | | | | |
| | | laces — | | 4 | — | | 4 | — | K |
| | | red, the small Groce, con- | | | | | | | |
| | | taining 12 Bundles, or | | | | | | | |
| | | Dickers | | | | | | | |
| | | N. B. <i>A Dicker contains</i> | | | | | | | |
| | | <i>Ten.</i> | | | | | | | |
| | | Brandy. <i>Vide Spirits.</i> | | | | | | | |
| | | Lamps, the Dozen | — | 10 | — | — | 10 | — | L |
| | | Laver-cocks, the Pound | — | 1 | 4 | — | 1 | 2 | M |
| Old or <i>Skruff</i> . <i>Vide Skruff.</i> | | | | | | | | | |
| | { | Brass or--- | | | | | | | |
| | | Piles Weights, the Pound | | 1 | — | | 1 | — | N |
| | | Brass Scales and Weights, | | | | | | | |
| | | Dozen Pair | — | 3 | 4 | — | 3 | 4 | O |
| | | Trumpets, the Dozen | | 12 | — | | 12 | — | P |
| | | the Thousand Brick Stones | — | 13 | 4 | — | 13 | 4 | Q |
| | | Flanders Tile to scour with, the | | | | | | | |
| | | Thousand | 1 | 6 | 8 | 1 | — | — | R |
| | | Galley-Tiles, the Foot, (6 to the | | | | | | | |
| | | Foot) | — | | 8 | — | | 6 | S |
| * Pan-Tiles, the Thousand | | 2 | 10 | — | † | 5 | — | T | |
| Paving-Tiles, the Thousand | | 2 | — | — | | 5 | — | V | |

† So rated by
the Act of
Excise.

B

[165]

B

from Great Britain, or the
Plantations.

from elsewhere.

to be paid
down at Im-
portation.to be repaid on
Exportation
in Time.to be paid
down at Im-
portation.to be repaid on
Exportation
in Time.l. s. d. $\frac{1}{20}$ l. s. d. $\frac{1}{20}$ l. s. d. $\frac{1}{20}$ l. s. d. $\frac{1}{20}$

| | | | | | | | | | | | | | | | | | | | | |
|---|---|---|----|---|---------------|--------------------------|---|----|----|---------------------------|---|---|----|--------------------------|-----------------|----|----|--------------------------|-----------------|---------------|
| A | A | — | 1 | 5 | — | $\frac{1}{3}$ | — | 1 | 14 | $\frac{7}{10}$ | — | 1 | 7 | 17 | $\frac{1}{5}$ | — | 1 | 2 | 3 | $\frac{1}{5}$ |
| B | B | — | — | 3 | 2 | $\frac{2}{5}$ | — | — | 2 | $5\frac{3}{10}$ | — | — | 3 | 13 | $\frac{1}{5}$ | — | — | 2 | 11 | |
| C | C | — | 1 | 3 | 2 | $\frac{3}{5}$ | — | — | 11 | $16\frac{2}{5}$ | — | — | 1 | 5 | $13\frac{1}{5}$ | — | 1 | — | $11\frac{1}{5}$ | |
| D | D | — | 2 | 6 | 4 | $\frac{4}{5}$ | — | 1 | 10 | $12\frac{4}{5}$ | — | 2 | 1 | 6 | $\frac{2}{5}$ | — | 2 | 1 | $3\frac{7}{5}$ | |
| E | E | — | — | 4 | 10 | $\frac{1}{2}\frac{8}{5}$ | — | — | 3 | $7\frac{2}{5}$ | — | — | 5 | $5\frac{2}{5}$ | — | — | 3 | $15\frac{1}{5}$ | | |
| F | F | — | 1 | 6 | 3 | $\frac{9}{25}$ | — | 1 | — | $9\frac{9}{25}$ | — | 1 | 9 | $19\frac{9}{25}$ | — | 1 | 2 | $7\frac{9}{25}$ | | |
| G | G | — | — | 2 | 5 | $\frac{9}{25}$ | — | 1 | 13 | $\frac{2}{5}$ | — | 2 | 12 | $\frac{2}{5}$ | — | — | 1 | $17\frac{1}{5}$ | | |
| H | H | — | 11 | 6 | $\frac{4}{5}$ | — | — | 8 | 9 | $\frac{4}{5}$ | — | 1 | 1 | 4 | $\frac{4}{5}$ | — | 9 | 8 | $\frac{4}{5}$ | |
| I | I | — | 1 | 3 | 2 | $\frac{2}{5}$ | — | 11 | 6 | $\frac{2}{5}$ | — | 1 | 5 | $13\frac{1}{5}$ | — | 1 | — | $11\frac{1}{5}$ | | |
| J | J | — | — | 4 | 10 | $\frac{1}{2}\frac{8}{5}$ | — | — | 2 | $5\frac{3}{25}$ | — | — | 5 | $5\frac{2}{5}$ | — | — | 2 | $5\frac{3}{25}$ | | |
| K | K | — | — | 4 | 10 | $\frac{1}{2}\frac{8}{5}$ | — | — | 2 | $5\frac{3}{25}$ | — | — | 5 | $5\frac{2}{5}$ | — | — | 2 | $5\frac{3}{25}$ | | |
| L | L | — | 11 | 6 | $\frac{4}{5}$ | — | — | 8 | 9 | $\frac{4}{5}$ | — | 1 | 1 | 4 | $\frac{4}{5}$ | — | 9 | 8 | $\frac{4}{5}$ | |
| M | M | — | — | 1 | 8 | $\frac{9}{25}$ | — | 1 | — | $\frac{1}{2}\frac{9}{25}$ | — | — | 1 | $13\frac{3}{25}$ | — | — | 1 | $3\frac{2}{5}$ | | |
| N | N | — | — | 1 | 2 | $\frac{1}{2}\frac{7}{5}$ | — | — | 16 | $\frac{4}{5}$ | — | — | 1 | $6\frac{1}{2}$ | — | — | 18 | $\frac{2}{5}$ | | |
| O | O | — | — | 3 | 15 | $\frac{3}{5}$ | — | — | 2 | $16\frac{3}{5}$ | — | — | 4 | $8\frac{4}{5}$ | — | — | 3 | $2\frac{1}{5}$ | | |
| P | P | — | 1 | 1 | 12 | $\frac{4}{5}$ | — | 10 | 3 | $\frac{1}{2}\frac{9}{5}$ | — | 1 | 3 | $17\frac{1}{2}$ | — | 11 | 6 | $\frac{1}{2}\frac{4}{5}$ | | |
| Q | Q | — | 1 | 3 | 2 | $\frac{2}{5}$ | — | 11 | 6 | $\frac{2}{5}$ | — | 1 | 5 | $13\frac{1}{5}$ | — | 1 | — | $11\frac{1}{5}$ | | |
| R | R | — | 2 | 2 | 9 | $\frac{3}{5}$ | — | 1 | 6 | $17\frac{3}{5}$ | — | 2 | 7 | $10\frac{1}{5}$ | — | 1 | 9 | $8\frac{4}{5}$ | | |
| S | S | — | — | — | 13 | $\frac{6}{25}$ | — | — | 9 | $\frac{1}{2}\frac{1}{5}$ | — | — | 15 | $\frac{5}{7}\frac{8}{5}$ | — | — | 10 | $\frac{5}{7}\frac{3}{5}$ | | |
| T | T | — | 7 | — | 18 | — | — | 5 | 10 | 13 | — | 7 | 10 | 8 | — | 6 | 3 | 8 | | |
| V | V | — | 6 | 7 | 4 | — | — | 5 | 7 | 16 | — | 7 | 2 | 16 | — | 5 | 11 | 12 | | |

Bridles,

B

[167]

B

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|----|----|--------------------|--|----|--------------------|----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | — | 1 | 5 $\frac{1}{3}$ | — | 1 | 14 $\frac{7}{10}$ | — |
| B | — | 1 | 5 $\frac{1}{3}$ | — | 10 | 7 $\frac{1}{3}$ | — |
| C | — | — | 6 $4\frac{17}{25}$ | — | 4 | 16 $\frac{9}{50}$ | — |
| D | — | 1 | 9 $\frac{9}{25}$ | — | 9 | 12 $\frac{9}{25}$ | — |
| E | — | 1 | 12 $\frac{4}{25}$ | — | 10 | 3 $\frac{19}{25}$ | — |
| F | — | — | 7 $11\frac{1}{3}$ | — | 5 | 13 $\frac{1}{3}$ | — |
| G | — | 1 | 3 $2\frac{2}{3}$ | — | 11 | 6 $\frac{2}{3}$ | — |
| H | — | — | 7 $11\frac{1}{3}$ | — | 5 | 13 $\frac{1}{3}$ | — |
| I | — | — | 1 $10\frac{6}{25}$ | — | 1 | 2 $\frac{16}{25}$ | — |
| J | — | — | 5 $13\frac{2}{3}$ | — | 4 | 4 $\frac{9}{10}$ | — |
| K | — | — | 3 $8\frac{1}{25}$ | — | 2 | 10 $\frac{47}{50}$ | — |
| L | — | — | 7 $11\frac{1}{3}$ | — | 5 | 13 $\frac{1}{3}$ | — |
| M | — | — | 1 $2\frac{17}{25}$ | — | 16 | 4 $\frac{9}{50}$ | — |
| N | — | — | 5 $13\frac{2}{3}$ | — | 4 | 4 $\frac{9}{10}$ | — |
| O | — | — | 4 $5\frac{1}{3}$ | — | — | — | — |
| P | — | — | 5 $12\frac{4}{5}$ | — | — | — | — |
| Q | — | 5 | 2 $6\frac{4}{5}$ | — | — | — | — |
| R | — | — | 5 $12\frac{4}{5}$ | — | — | — | — |
| S | — | 4 | 18 $4\frac{4}{5}$ | — | — | — | — |
| T | — | — | 5 $12\frac{4}{5}$ | — | — | — | — |
| V | — | 4 | 18 $4\frac{4}{5}$ | — | — | — | — |
| U | — | — | 5 $12\frac{4}{5}$ | — | — | — | — |
| W | — | — | 11 $6\frac{4}{5}$ | — | — | — | — |
| X | — | — | 5 $12\frac{4}{5}$ | — | — | — | — |

Hamborough

Inwards.

RATES

| | | CUSTOM | | | EXCISE. | | | | |
|---------------------------------------|--|-----------|-----------|-----------|-----------|-----------|-----------|---|---|
| | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | | |
| Buckrams | { Hamborough, black, the Piece, for | | | | | | | A | A |
| | Excise ————— | | | | | | | | |
| | { For the Value of every 20 s. on Oath | | | | | | | B | B |
| | for Custom ————— | | | | | | | C | C |
| | Additional Duty per Yard — | | | | | | | D | D |
| Buckles | { vocat. Carrick Buckrams, the short | | | | | | | E | E |
| | Piece ————— | | 2 | | | 2 | | F | F |
| | Additional Duty per Yard — | | | | | | | G | G |
| Buckles | { for Girdles, the small Groce, con- | | | | | | | H | H |
| | taining 12 Dozen ————— | | | | | | | I | I |
| | { for Girts, the Groce, containing | | | | | | | J | J |
| | 12 Dozen ————— | | 7 | 6 | | 7 | 6 | K | K |
| Buckles | { * vocat. Shoe-Buckles, the Groce, | | | | | | | L | L |
| | containing 12 Dozen Pair — | | 12 | | | 12 | | M | M |
| | narrow, the single | | | | | | | N | N |
| Buckles | { Piece, not above | | | | | | | O | O |
| | 15 Yards ————— | | 3 | | | 3 | | P | P |
| | { broad, the single | | | | | | | Q | Q |
| | Piece, not above | | 4 | 10 | | 4 | 10 | R | R |
| Buckles | { 15 Yards ————— | | | | | | | S | S |
| | Bugafins, or Callicoe Buckrams, the | | | | | | | T | T |
| Buckles | half Piece ————— | | 5 | | | 5 | | V | V |
| | Additional Duty, as Indian, per Yard — | | | | | | | U | U |
| Bugles | { great, the Pound ————— | | 4 | | | 4 | | | |
| | { small, or Seed Bugle, the Pound | | 6 | 8 | | 6 | 8 | | |
| | Lace, the Pound ————— | | 8 | | | 8 | | | |
| | { of Glajs, the Pound, for | | | | | | | | |
| Bugles | Excise ————— | | | | | 2 | 6 | | |
| | { And for the Value of every | | | | | | | | |
| Bugles | 20 s. on Oath, Custom — | | | | | | | | |
| | | | | | | | | | |
| Bullion. Vide Plate. | | | | | | | | | |
| Bullions | { for Purfes, the Groce, contain- | | | | | | | | |
| | ing 12 Dozen ————— | | 10 | | | 10 | | | |
| Bulrushes, the Load (60 Bundles) — | | | 1 | | | 1 | | | |
| Burrs | { for Mill-stones, the Hundred, | | | | | | | | |
| | containing 5 Score ————— | | 2 | 10 | | 2 | | | |
| Buskins, of Leather, the Dozen Pair — | | | 4 | | | 4 | | | |
| Bustians | { the single Piece, not above 15 | | | | | | | | |
| | Yards ————— | | 2 | | | 2 | | | |

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|-------------------------|-------------------------|-------------------------|--|-------------------------|-------------------------|-------------------------|
| to be paid down at Im- portation | | | | to be repaid on Exportation in Time. | | | |
| to be paid down at Im- portation | | | | to be repaid on Exportation in Time. | | | |
| l. s. d. $\frac{1}{20}$ | l. s. d. $\frac{1}{20}$ | l. s. d. $\frac{1}{20}$ | l. s. d. $\frac{1}{20}$ | l. s. d. $\frac{1}{20}$ | l. s. d. $\frac{1}{20}$ | l. s. d. $\frac{1}{20}$ | l. s. d. $\frac{1}{20}$ |
| A | — | — | 5 12 $\frac{4}{5}$ | — | — | — | 5 12 $\frac{4}{5}$ |
| B | — | — | 11 8 | — | — | — | 1 3 4 |
| C | — | — | 5 12 $\frac{4}{5}$ | — | — | — | 5 12 $\frac{4}{5}$ |
| D | — | — | 2 5 $\frac{2}{3}$ | — | — | — | 2 12 $\frac{2}{3}$ |
| E | — | — | 5 12 $\frac{4}{5}$ | — | — | — | 5 12 $\frac{4}{5}$ |
| F | — | 11 10 | 13 $\frac{3}{5}$ | — | 11 5 | 3 $\frac{3}{5}$ | — |
| G | — | — | 8 10 $\frac{1}{10}$ | — | 4 4 | 3 $\frac{3}{5}$ | — |
| H | — | 1 11 | 12 $\frac{4}{5}$ | — | 6 15 | 9 $\frac{9}{5}$ | — |
| I | — | 5 8 | — $\frac{4}{5}$ | — | 4 21 | 8 $\frac{4}{5}$ | — |
| J | — | 8 6 | 1 $\frac{1}{5}$ | — | 6 4 | 8 $\frac{1}{5}$ | — |
| K | — | — | 5 13 $\frac{2}{5}$ | — | — | — | — |
| L | — | 1 4 | 18 $\frac{2}{5}$ | — | — | — | — |
| M | — | — | 4 10 $\frac{1}{2}$ | — | 2 5 | 3 $\frac{3}{5}$ | — |
| N | — | — | 7 11 $\frac{1}{5}$ | — | 3 15 | 1 $\frac{1}{5}$ | — |
| O | — | — | 9 1 $\frac{1}{2}$ | — | 4 10 | 6 $\frac{6}{5}$ | — |
| P | — | — | 1 8 $\frac{1}{5}$ | — | 1 8 | 1 $\frac{1}{5}$ | — |
| Q | — | — | 11 8 | — | — | — | — |
| R | — | — | 11 6 $\frac{4}{5}$ | — | 8 9 | 4 $\frac{4}{5}$ | — |
| S | — | 1 10 | 13 $\frac{3}{5}$ | — | 1 4 | 19 $\frac{3}{5}$ | — |
| T | — | 4 3 | 1 $\frac{1}{5}$ | — | 3 — | 16 $\frac{1}{5}$ | — |
| V | — | 7 6 | 14 $\frac{2}{5}$ | — | 5 7 | 18 $\frac{2}{5}$ | — |
| U | — | 3 9 | 7 $\frac{1}{5}$ | — | 2 9 | 19 $\frac{1}{5}$ | — |

}
}

} Can be im-
ported from
Great Bri-
tain only.

}

Inwards.

| | | RATES | | | | | | |
|--|--|-----------|-----------|-----------|-----------|-----------|-----------|---|
| | | CUSTOM | | | EXCISE | | | |
| | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
| Buttons | the Barrel | 1 | | | | | | A |
| | of <i>England</i> , the Hundred Weight containing 112 lb | | 10 | | | | | B |
| | of Bugle, Steel, Copper, or Latten, the great Groce, containing 12 small Groce, every Groce 12 Dozen | 1 | 6 | 8 | 1 | 6 | 8 | C |
| | of Bugle, the Dozen | | | 8 | | | 8 | D |
| | of Christal the Dozen | | 4 | | | 4 | | E |
| | of fine Damask Work, the Dozen | | 10 | | | 10 | | F |
| | of Glals, the great Groce, containing 12 small Groce | | 13 | 4 | | 13 | 4 | G |
| | of Hair, the Groce, containing 12 Dozen | | 2 | | | 4 | | H |
| | for Handkerchiefs, the Groce, containing 12 Dozen | 2 | | | 1 | | | I |
| | of Silk, the great Groce, containing 12 small Groce | 1 | | | 3 | | | J |
| | of Thread, the great Groce, containing 12 small Groce | | 10 | | | 10 | | K |
| C. | | | | | | | | |
| CABINETS, or Counters, small, the Piece | | 1 | | | 1 | | | L |
| Large, the Piece | | 2 | | | 2 | | | M |
| Cables, tarr'd or untarr'd, the Hundred Weight, containing 112 lb | | | 13 | 4 | | | | N |
| Caddas, or Crewel Ribband, the Dozen Pieces, every Piece containing 36 Yards | | 1 | 10 | | 1 | 10 | | O |
| * Caffoy, per Yard | | | 12 | | | 12 | | P |
| Callicoe-Buckrams. <i>Vide Bugasins.</i> | | | | | | | | |
| Callicoe Cupboard Cloaths. <i>Vide Pintadoes.</i> | | | | | | | | |
| * Callicoes { painted or stained, per Yard | | | 5 | | | 5 | | Q |
| Additional Duty, per Yard | | | | | | | | R |
| White. <i>Vide Linen.</i> | | | | | | | | |
| Callivers. <i>Vide Guns.</i> | | | | | | | | |

C

[171]

C

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|----|----|-----------------------|--|----|----------------------|-----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | — | 11 | 8 | — | — | 5 | 14 |
| B | — | — | 5 14 | — | — | 2 | 17 |
| C | — | 2 | 6 4 $\frac{4}{5}$ | — | 1 | 3 | — $\frac{4}{5}$ |
| D | — | — | 13 $\frac{18}{25}$ | — | — | 11 $\frac{8}{25}$ | — |
| E | — | — | 4 10 $\frac{18}{25}$ | — | — | 2 5 $\frac{3}{25}$ | — |
| F | — | 11 | 6 $\frac{4}{5}$ | — | — | 5 12 $\frac{4}{5}$ | — |
| G | — | 1 | 3 2 $\frac{2}{5}$ | — | — | 7 10 $\frac{2}{5}$ | — |
| H | — | — | 3 * 7 $\frac{23}{25}$ | — | — | 2 5 $\frac{3}{25}$ | — |
| I | — | 2 | 10 1 $\frac{3}{5}$ | — | — | 11 5 $\frac{3}{5}$ | — |
| J | — | 3 | 9 4 $\frac{4}{5}$ | — | 2 | 9 16 $\frac{4}{5}$ | — |
| K | — | — | 11 6 $\frac{4}{5}$ | — | — | 5 12 $\frac{4}{5}$ | — |
| L | — | 1 | 10 13 $\frac{3}{5}$ | — | 1 | 4 19 $\frac{3}{5}$ | — |
| M | — | 3 | 9 7 $\frac{1}{5}$ | — | 2 | 9 19 $\frac{1}{5}$ | — |
| N | — | — | 7 12 | — | — | 3 16 | — |
| O | — | 2 | 10 — $\frac{2}{5}$ | — | 2 | 1 9 $\frac{2}{5}$ | — |
| P | — | 1 | 1 12 $\frac{4}{25}$ | — | — | 10 3 $\frac{19}{25}$ | — |
| Q | — | — | 5 13 $\frac{2}{5}$ | — | — | — | — |
| R | — | 1 | 4 18 $\frac{2}{5}$ | — | — | — | — |

O 2

Calve-

Can be im-
ported from
Great Bri-
tain only.

Inwards.

RATES

| Inwards. | | | RATES | | | | | | | |
|---|---|--|--------|----|----|---------|----|----|---|---|
| | | | CUSTOM | | | EXCISE. | | | | |
| | | | l. | s. | d. | l. | s. | d. | | |
| Calve-skins, in the Hair, the Piece | | | — | 1 | 8 | — | 1 | 8 | A | A |
| Cambogium. <i>Vide Druggs.</i> | | | | | | | | | | |
| Cameletto, half Silk, half Hair, Foreign } the Yard | | | 1 | — | — | 1 | — | — | B | B |
| Canary-Seeds. <i>Vide Alphisti.</i> | | | | | | | | | | |
| Candle-plates, or Wallers of Brass or } Latten, the Pound | | | — | 1 | 4 | — | 1 | 4 | C | C |
| Candles of Tallow, the Pound | | | — | — | 6 | — | — | 6 | D | D |
| Candlesticks | { | of Brass, or Latten, the Pound | — | 1 | 8 | — | 1 | 8 | E | E |
| | | * Iron, the Dozen | — | 5 | — | — | 5 | — | F | F |
| | | of Wyre, the Dozen | — | 6 | 8 | — | 6 | 8 | G | G |
| Candlewick, the Hundred Weight, containing 112 lb | | | 4 | — | — | 4 | — | — | H | H |
| Canes | { | or Reeds, the Thousand | 2 | 10 | — | *5 | — | — | I | I |
| | | of Wood, the Dozen | — | 4 | — | — | 4 | — | J | J |
| | | the Shock, containing Canes | 1 | — | — | 1 | — | — | K | K |
| in British Ships | | | 1 | 13 | 4 | 30 | — | — | L | L |
| Cant-Spars, the | { | in Ships not belonging to Great | | | | | | | | |
| | | Britain, or Ireland, or foreign built not register'd | 1 | 13 | 4 | 30 | — | — | M | M |
| Hundred, containing 6 Score | | | | | | | | | | |
| † Capers, the Hundred Weight containing 112 lb | | | 2 | 16 | — | 2 | 10 | — | N | N |
| Cap-hooks, or Hooks-ends, the Groce, containing 12 Dozen | | | — | 15 | — | — | 12 | — | O | O |
| in British Ships | | | 3 | 13 | 4 | 3 | 13 | 4 | P | P |
| Capravens, the | { | in Ships not belonging to Great | | | | | | | | |
| | | Britain, or Ireland, or foreign built not register'd | 3 | 13 | 4 | 3 | 13 | 4 | Q | Q |
| Hundred, containing 6 Score | | | | | | | | | | |
| N. B. A Capraven is a Boat-mast of 12 Inches Circumference in the Middle. | | | | | | | | | | |
| Caps vocat. | { | double tufted, or cockared Caps, the Dozen | 2 | 8 | — | 2 | 8 | — | R | R |
| | | for Children, the Dozen | 1 | — | — | 1 | — | — | S | S |
| | | Night-Caps, of Linnen, the Dozen | — | 8 | — | — | 8 | — | T | T |

† Rated for
Custom at
6 d. per
Pound.

C

[173]

C

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|--|----|------|----------------------|--|------|---------------------|----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | — | — | 1 17 $\frac{4}{5}$ | — | — | 1 8 $\frac{3}{10}$ | — |
| B | — | 1 10 | 13 $\frac{5}{5}$ | — | 1 4 | 19 $\frac{3}{5}$ | — |
| C | — | — | 1 7 $\frac{11}{25}$ | — | — | 1 2 $\frac{16}{25}$ | — |
| D | — | — | 11 $\frac{17}{50}$ | — | — | 8 $\frac{49}{100}$ | — |
| E | — | — | 1 17 $\frac{4}{5}$ | — | — | 1 8 $\frac{3}{10}$ | — |
| F | — | — | 5 13 $\frac{2}{5}$ | — | — | 4 4 $\frac{9}{10}$ | — |
| G | — | — | 7 11 $\frac{1}{5}$ | — | — | 5 13 $\frac{1}{5}$ | — |
| H | — | 7 6 | 14 $\frac{2}{5}$ | — | 5 7 | 18 $\frac{2}{5}$ | — |
| I | — | 7 | — 18 | — | 5 10 | 13 | — |
| J | — | — | 4 10 $\frac{18}{25}$ | — | — | 3 7 $\frac{23}{25}$ | — |
| K | — | 1 10 | 13 $\frac{3}{5}$ | — | 1 4 | 19 $\frac{3}{5}$ | — |
| L | 1 | 9 9 | 8 | 1 | 8 11 | 18 | — |
| M | — | — | — | — | — | — | — |
| N | — | 5 | — 2 $\frac{2}{5}$ | — | 3 8 | 3 $\frac{1}{5}$ | — |
| O | — | 1 3 | 6 $\frac{9}{25}$ | — | 11 | — $\frac{43}{50}$ | — |
| P | — | 6 11 | 3 $\frac{1}{5}$ | — | 5 2 | 5 $\frac{1}{5}$ | — |
| Q | — | — | — | — | — | — | — |
| R | — | 4 6 | 8 $\frac{16}{25}$ | — | 3 4 | 15 $\frac{1}{25}$ | — |
| S | — | 1 10 | 13 $\frac{3}{5}$ | — | 11 5 | — $\frac{3}{50}$ | — |
| T | — | — | 9 1 $\frac{11}{25}$ | — | 6 15 | — $\frac{21}{25}$ | — |

Caps

Inwards.

RATES

| | | CUSTOM | | | EXCISE. | | | |
|--|---|---|----|----|---------|----|----|---|
| | | l. | s. | d. | l. | s. | d. | |
| Caps, vocat. | Night-Caps | of Satten and Velvet, the Dozen | | | 3 | — | — | A |
| | | of Silk, knit the Dozen | | | 4 | — | — | B |
| | | And for every Pound Weight of Silk Manufacture not British | | | — | — | — | C |
| Cards, vocat. | Playing Cards, the Groce, containing Dozen Pair | And for every Pack of playing Cards imported, a farther Duty | | | 1 | — | — | D |
| | | Wool- { old, the Dozen Pair | | | 6 | — | — | E |
| | | Cards { new, the Dozen Pair | | | 10 | — | — | F |
| | | Brunswick, Carpets, stript or unstript the Piece | | | 10 | — | — | G |
| | | China, of Cotton, course, the Piece. Additional Duty per Yard | | | 4 | — | — | H |
| Carpets, vocat. | of Persia | of Cornex, the Carpet two Yards and an half long | | | 1 | 5 | — | I |
| | | of England or Scotland the Piece. | | | 13 | 4 | — | J |
| | | † Ghentish, the Dozen | | | 3 | — | — | K |
| | | the Yard Square, the Yard (for Custom) — | | | 2 | 5 | — | L |
| | | short, the Piece, for Excise | | | — | — | — | M |
| | | long, the Piece, for Excise | | | — | — | — | N |
| | | Additional Duty per Yard | | | — | — | — | O |
| | | short, the Piece | | | 1 | 10 | — | P |
| | | Turkey, or Venice — long, containing four Yards, and Upwards | | | 8 | — | — | Q |
| | | of Turkey, for Chests, the Piece, Excise | | | — | — | — | R |
| Carrels, the Piece, containing 15 Yards. | Carving Tools. Vide Tools. | And for the Value of every 20 s. on Oath, Custom | | | — | — | — | S |
| | | of Tunny, the Piece, containing two Yards and an half | | | 1 | 10 | — | T |
| | | | | | 1 | 6 | 8 | U |

† Rated by
the Act of
Excise at
3 s. per
Piece.

| | from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | |
|---|---|----|----|------------------|--------------------------------------|----|----|------------------|-----------------------------------|----|----|------------------|--------------------------------------|----|----|------------------|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | — | 5 | 8 | $\frac{4}{5}$ | — | 4 | 2 | 18 $\frac{4}{5}$ | — | 6 | 7 | 8 $\frac{4}{5}$ | — | 4 | 8 | 12 $\frac{4}{5}$ |
| B | — | 7 | 6 | 14 $\frac{2}{5}$ | — | 5 | 7 | 18 $\frac{2}{5}$ | — | 8 | 9 | 18 $\frac{2}{5}$ | — | 6 | 3 | 10 $\frac{2}{5}$ |
| C | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 |
| D | — | 1 | 10 | 13 $\frac{3}{5}$ | — | 1 | 4 | 19 $\frac{3}{5}$ | — | 2 | 2 | 9 $\frac{3}{5}$ | — | 1 | 6 | 17 $\frac{3}{5}$ |
| E | — | 5 | 8 | 3 $\frac{1}{5}$ | — | 1 | 10 | 11 $\frac{1}{5}$ | — | 6 | 11 | 7 $\frac{1}{5}$ | — | 1 | 10 | 11 $\frac{1}{5}$ |
| F | — | 1 | — | — | — | — | — | — | — | 1 | — | — | — | — | — | — |
| G | — | — | 6 | 16 $\frac{2}{5}$ | — | 5 | 1 | 22 $\frac{2}{5}$ | — | — | 7 | 18 $\frac{2}{5}$ | — | — | 5 | 13 $\frac{7}{5}$ |
| H | — | 11 | 6 | $\frac{4}{5}$ | — | 8 | 9 | $\frac{4}{5}$ | — | 1 | 1 | 4 $\frac{4}{5}$ | — | — | 9 | 8 $\frac{4}{5}$ |
| I | — | 10 | 4 | 6 $\frac{6}{5}$ | — | 7 | 7 | $\frac{6}{5}$ | — | 1 | — | 2 $\frac{6}{5}$ | — | — | 8 | 6 $\frac{6}{5}$ |
| J | — | 4 | 10 | 18 $\frac{1}{5}$ | — | 3 | 7 | $\frac{2}{5}$ | — | — | — | — | — | — | — | — |
| K | — | 1 | 4 | 18 $\frac{2}{5}$ | — | 1 | 4 | 18 $\frac{2}{5}$ | — | — | — | — | — | — | — | — |
| L | — | 2 | 4 | 7 | — | 1 | 9 | 4 $\frac{1}{2}$ | — | 2 | 9 | 2 | — | — | 1 | 11 $\frac{1}{2}$ |
| M | — | 1 | 3 | 2 $\frac{2}{5}$ | — | 11 | 6 | $\frac{2}{5}$ | — | 1 | 5 | 13 $\frac{1}{5}$ | — | — | 1 | 11 $\frac{1}{5}$ |
| N | — | 7 | 4 | 6 $\frac{2}{5}$ | — | 5 | 11 | 4 $\frac{2}{5}$ | — | 8 | 3 | 14 $\frac{2}{5}$ | — | — | 6 | 4 $\frac{2}{5}$ |
| O | — | 2 | 1 | 13 | — | 1 | — | 16 $\frac{1}{2}$ | — | — | — | — | — | — | — | — |
| P | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | — | — | — | — | — | — | — |
| Q | — | 5 | 7 | 13 $\frac{3}{5}$ | — | 5 | 7 | 13 $\frac{3}{5}$ | — | — | — | — | — | — | — | — |
| R | — | 1 | 4 | 18 $\frac{2}{5}$ | — | 1 | 4 | 18 $\frac{2}{5}$ | — | — | — | — | — | — | — | — |
| S | — | 3 | — | 16 $\frac{4}{5}$ | — | 2 | 4 | 5 $\frac{4}{5}$ | — | 3 | 6 | 10 $\frac{4}{5}$ | — | — | 2 | 7 $\frac{4}{5}$ |
| T | — | 13 | 2 | 17 $\frac{3}{5}$ | — | 9 | 5 | 5 $\frac{3}{5}$ | — | 15 | 9 | 5 $\frac{3}{5}$ | — | — | 10 | 8 $\frac{3}{5}$ |
| V | — | — | 11 | 5 $\frac{3}{5}$ | — | 11 | 5 | $\frac{3}{5}$ | — | — | 11 | 5 $\frac{3}{5}$ | — | — | 11 | 5 $\frac{3}{5}$ |
| U | — | — | 11 | 8 | — | 5 | 14 | — | — | 1 | 3 | 4 | — | — | 7 | 12 |
| W | — | 2 | 10 | — $\frac{2}{5}$ | — | 2 | 1 | 9 $\frac{2}{5}$ | — | 3 | 3 | 14 $\frac{2}{5}$ | — | — | 2 | 4 $\frac{2}{5}$ |
| X | — | 2 | 6 | 4 $\frac{4}{5}$ | — | 1 | 10 | 12 $\frac{4}{5}$ | — | 2 | 11 | 6 $\frac{2}{5}$ | — | — | 2 | 1 $\frac{3}{5}$ |

Cafes

}

}

} Can be im-
ported from
Great Bri-
tain only.} Can be im-
ported from
Great Bri-
tain only.

}

Inwards.

RATES

| Inwards. | | RATES | | | | | | | | |
|--|---------------------------------|--|--|----|---------|---|----|---|---|---|
| | | CUSTOM | | | EXCISE. | | | | | |
| Cases for Looking-Glasses | gilt | of N ^o 3. and 4. the Dozen | — | 4 | — | — | 4 | — | A | |
| | | of N ^o 5. and 6. the Dozen | — | 7 | — | — | 7 | — | B | |
| | | of N ^o 7. and 8. the Dozen | — | 10 | — | — | 10 | — | C | |
| | | of N ^o 9. and 10. and upwards the Dozen | — | 13 | 4 | — | 13 | 4 | D | |
| | ungilt | of N ^o 3. and 4. the Dozen | — | 2 | — | — | 2 | — | E | |
| | | of N ^o 5. and 6. the Dozen | — | 3 | 6 | — | 3 | 6 | F | |
| | | of N ^o 7. and 8. the Dozen | — | 5 | — | — | 5 | — | G | |
| | | of N ^o 9. and 10. the Dozen | — | 16 | 8 | — | 16 | 8 | H | |
| | Cases | for Combs | single, the Groce, containing 12 Dozen | 1 | — | — | 1 | — | — | I |
| | | | double, the Groce, containing 12 Dozen | 2 | — | — | 2 | — | — | J |
| with Wooden Combs, garnished, the Dozen | | 1 | — | — | 1 | — | — | K | | |
| with small Ivory Combs, garnished the Dozen | | 1 | 6 | 8 | 1 | 6 | 8 | L | | |
| with the middle Sort Ivory Combs, garnished, the Dozen | | 2 | — | — | 2 | — | — | M | | |
| with large Ivory Combs, garnished, the Dozen | | 4 | — | — | 4 | — | — | N | | |
| for Needles | | or Pin-Cases, the Groce containing 12 Dozen | — | 13 | 4 | — | 13 | 4 | O | |
| | | French, gilt, the Dozen | — | 5 | — | — | 5 | — | P | |
| for Spectacles | | the Groce, ungilt, containing 12 Dozen | — | 13 | 4 | — | 13 | 4 | Q | |
| | | the Groce, ungilt, containing 12 Dozen | 1 | 6 | 8 | 1 | 6 | 8 | R | |
| Caskets | of Iron | small, the Dozen | 1 | 10 | — | 1 | 10 | — | S | |
| | | middle Sort, the Dozen | 2 | 8 | — | 2 | 8 | — | T | |
| | | large, the Dozen | 3 | — | — | 3 | — | — | V | |
| of Steel, the Dozen | 6 | — | — | 6 | — | — | U | | | |
| Catlings. Vide Harpstrings and Lutestrings. | | | | | | | | | | |
| Caveare, the Hundred Weight, containing 112 lb | | 1 | — | — | 1 | — | — | W | | |
| * Cauldrons, or Pans, Iron, the Hundred Weight | | 1 | — | — | 1 | — | — | X | | |
| Caules | of Linnen, for Women, the Dozen | — | 8 | — | — | 8 | — | Y | | |
| | of Silk, the Dozen | 1 | 6 | — | 1 | 6 | — | Z | | |

A
B
C
D
E
F
G
H
I
J
K
L
M
N
O
P
Q
R
S
T
U
V
W
X
Y
Z

from Great Britain, or the
Plantations.

from elsewhere.

| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
|---|----|----|----------------------|--|----|------------------------|----------------|---|----|-----------------------|----------------|--|----|------------------------|----------------|
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | — | — | 4 10 $\frac{8}{25}$ | — | — | 3 7 $\frac{23}{25}$ | — | — | — | 5 5 $\frac{3}{25}$ | — | — | — | 3 15 $\frac{13}{25}$ | — |
| B | — | — | 7 18 $\frac{19}{25}$ | — | — | 5 18 $\frac{43}{25}$ | — | — | — | 9 5 $\frac{9}{25}$ | — | — | — | 6 12 $\frac{4}{25}$ | — |
| C | — | — | 11 6 $\frac{4}{25}$ | — | — | 8 9 $\frac{5}{25}$ | — | — | — | 1 1 4 $\frac{4}{25}$ | — | — | — | 9 8 $\frac{4}{25}$ | — |
| D | — | 1 | 3 2 $\frac{2}{25}$ | — | — | 11 6 $\frac{2}{25}$ | — | — | 1 | 5 13 $\frac{1}{25}$ | — | — | 1 | 11 $\frac{11}{25}$ | — |
| E | — | — | 2 5 $\frac{9}{25}$ | — | — | 1 13 $\frac{24}{25}$ | — | — | 2 | 12 $\frac{24}{25}$ | — | — | — | 1 17 $\frac{19}{25}$ | — |
| F | — | — | 3 19 $\frac{19}{25}$ | — | — | 2 19 $\frac{43}{25}$ | — | — | 4 | 12 $\frac{12}{25}$ | — | — | — | 3 6 $\frac{2}{25}$ | — |
| G | — | — | 5 13 $\frac{23}{25}$ | — | — | 4 4 $\frac{1}{25}$ | — | — | 6 | 12 $\frac{12}{25}$ | — | — | — | 4 14 $\frac{2}{25}$ | — |
| H | — | 1 | 6 18 $\frac{18}{25}$ | — | — | 1 2 3 | — | — | 1 | 10 1 $\frac{1}{25}$ | — | — | 1 | 3 14 $\frac{2}{25}$ | — |
| I | — | 1 | 10 13 $\frac{3}{25}$ | — | — | 11 5 $\frac{3}{25}$ | — | — | 2 | 2 9 $\frac{3}{25}$ | — | — | — | 11 5 $\frac{3}{25}$ | — |
| J | — | 3 | 9 7 $\frac{1}{25}$ | — | — | 1 10 11 $\frac{1}{25}$ | — | — | 4 | 4 19 $\frac{1}{25}$ | — | — | — | 1 10 11 $\frac{1}{25}$ | — |
| K | — | 1 | 10 13 $\frac{3}{25}$ | — | — | 11 5 $\frac{3}{25}$ | — | — | 2 | 2 9 $\frac{3}{25}$ | — | — | — | 11 5 $\frac{3}{25}$ | — |
| L | — | 2 | 6 4 $\frac{4}{25}$ | — | — | 1 3 $\frac{4}{25}$ | — | — | 2 | 11 6 $\frac{2}{25}$ | — | — | — | 1 3 $\frac{4}{25}$ | — |
| M | — | 3 | 9 7 $\frac{1}{25}$ | — | — | 1 10 11 $\frac{1}{25}$ | — | — | 4 | 4 19 $\frac{1}{25}$ | — | — | — | 1 10 11 $\frac{1}{25}$ | — |
| N | — | 7 | 6 14 $\frac{2}{25}$ | — | — | 3 9 2 $\frac{2}{25}$ | — | — | 8 | 9 18 $\frac{2}{25}$ | — | — | 3 | 9 2 $\frac{2}{25}$ | — |
| O | — | 1 | 3 2 $\frac{2}{25}$ | — | — | 7 10 $\frac{2}{25}$ | — | — | 1 | 5 13 $\frac{1}{25}$ | — | — | — | 7 10 $\frac{2}{25}$ | — |
| P | — | — | 5 13 $\frac{2}{25}$ | — | — | 2 16 $\frac{2}{25}$ | — | — | — | 4 4 $\frac{9}{25}$ | — | — | — | 2 16 $\frac{2}{25}$ | — |
| Q | — | 1 | 3 2 $\frac{2}{25}$ | — | — | 7 10 $\frac{2}{25}$ | — | — | 1 | 5 13 $\frac{1}{25}$ | — | — | — | 7 10 $\frac{2}{25}$ | — |
| R | — | 2 | 6 4 $\frac{4}{25}$ | — | — | 1 3 $\frac{4}{25}$ | — | — | 2 | 11 6 $\frac{2}{25}$ | — | — | — | 1 3 $\frac{4}{25}$ | — |
| S | — | 2 | 10 $\frac{2}{25}$ | — | — | 2 1 9 $\frac{2}{25}$ | — | — | 3 | 3 14 $\frac{2}{25}$ | — | — | — | 2 4 6 $\frac{2}{25}$ | — |
| T | — | 4 | 6 8 $\frac{16}{25}$ | — | — | 3 4 15 $\frac{1}{25}$ | — | — | 5 | 3 11 $\frac{1}{25}$ | — | — | — | 3 9 6 $\frac{6}{25}$ | — |
| U | — | 5 | 8 $\frac{4}{25}$ | — | — | 4 2 18 $\frac{4}{25}$ | — | — | 6 | 7 8 $\frac{4}{25}$ | — | — | — | 4 8 12 $\frac{4}{25}$ | — |
| V | — | 11 | 4 1 $\frac{3}{25}$ | — | — | 8 5 17 $\frac{3}{25}$ | — | — | 13 | 2 17 $\frac{3}{25}$ | — | — | — | 9 5 5 $\frac{3}{25}$ | — |
| W | — | 1 | 10 13 $\frac{3}{25}$ | — | — | 1 4 19 $\frac{3}{25}$ | — | — | 2 | 2 9 $\frac{3}{25}$ | — | — | — | 1 6 17 $\frac{3}{25}$ | — |
| X | — | 1 | 10 13 $\frac{3}{25}$ | — | — | 1 4 19 $\frac{3}{25}$ | — | — | 2 | 2 9 $\frac{3}{25}$ | — | — | — | 1 6 17 $\frac{3}{25}$ | — |
| Y | — | — | 9 1 $\frac{11}{25}$ | — | — | 6 15 $\frac{21}{25}$ | — | — | — | 10 11 $\frac{21}{25}$ | — | — | — | 7 11 $\frac{21}{25}$ | — |
| Z | — | 2 | 6 4 $\frac{4}{25}$ | — | — | 1 10 12 $\frac{4}{25}$ | — | — | 2 | 11 6 $\frac{2}{25}$ | — | — | — | 2 1 3 $\frac{2}{25}$ | — |

Inwards.

RATES

| | | | CUSTOM | | | EXCISE. | | | |
|---|-----|--|-----------|-----------|-----------|-----------|-----------|-----------|---|
| | | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
| Chafing- | { | of Brass, or Lattin, the Pound | — | 1 | 4 | — | 1 | 2 | A |
| Dishes-- | | of Iron, the Dozen | — | 13 | 4 | — | 13 | 4 | B |
| Chains — | { | for Dogs, course, the Dozen | — | 3 | 4 | — | 3 | 4 | C |
| | | f r Keys or Purfes, fine, the Dozen | — | 8 | — | — | 8 | — | D |
| Chairs of Walnut-tree, the Piece | | | — | 10 | — | — | 10 | — | E |
| Chamlets-- | { | unwatered, or Mohair, the Yard | — | 3 | — | — | 3 | — | F |
| | | watered, the Yard | — | 5 | — | — | 5 | — | G |
| | | half Silk, half Hair, the Yard | — | 10 | — | — | 10 | — | H |
| | | if Indian, to pay additional Duty per Yard | — | — | — | — | — | — | I |
| † 61. per Cent. not allowed. | † * | Chariots with, or without, the Appurtenances, each | 40 | — | — | 40 | — | — | J |
| <i>Chapes for Daggers. Vide Lockers.</i> | | | | | | | | | |
| <i>Checks. Vide Barbers Aprons.</i> | | | | | | | | | |
| Cheese, the Hundred Weight, containing 112 lb | | | — | 6 | 8 | — | — | — | K |
| Cherries, the Hundred Weight, containing 112 lb | | | — | 1 | — | — | 1 | — | L |
| Chefs— | { | Boards, the Dozen | — | 1 | — | — | 1 | — | M |
| | | Men, the Groce, containing 12 Dozen | — | 12 | — | — | 12 | — | N |
| Chests of Iron — | { | small ($\frac{3}{4}$ of a Yard long) or middle Sort (1 Yard long) the Piece | — | 5 | — | — | 4 | — | O |
| | | large, (1 Yard and $\frac{1}{4}$ long) the Piece | — | 6 | 13 4 | — | 8 | — | P |
| Chests { | { | of Cypress-wood, the Nest, containing 3 Chests | — | 1 | 10 | — | 15 | — | Q |
| | | of Spruce, or Dansk, the Nest, containing 3 Chests | — | 1 | 10 | — | 1 | 10 | R |
| | | painted, the Dozen | — | 2 | — | — | 2 | — | S |
| | | if laquered, or japanned, to pay additional Duty for every 20s. as valued, or rated for Custom | — | — | — | — | — | — | T |
| Chimney-Backs— | { | small ($\frac{1}{2}$ Hundred Weight and downwards) the Piece | — | 6 | 8 | — | 1 | — | V |
| | | large (above $\frac{1}{2}$ Hundred Weight) the Piece | — | 13 | 4 | — | 2 | — | U |

| | from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | |
|---|---|-----------|-----------|------------------|--|-----------|-----------|-------------------|--------------------------------------|-----------|-----------|-------------------|--|-----------|-----------|------------------|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| A | — | — | 1 | $8\frac{9}{25}$ | — | — | 1 | $8\frac{9}{25}$ | — | — | 1 | $13\frac{32}{75}$ | — | — | 1 | $3\frac{22}{75}$ |
| B | — | 1 | 3 | $2\frac{2}{3}$ | — | 1 | 6 | $2\frac{2}{3}$ | — | 1 | 5 | $13\frac{11}{15}$ | — | 1 | 11 | $1\frac{11}{15}$ |
| C | — | — | 3 | $15\frac{3}{5}$ | — | — | 2 | $16\frac{3}{5}$ | — | — | 4 | $8\frac{4}{5}$ | — | — | 3 | $2\frac{14}{15}$ |
| D | — | — | 9 | $1\frac{11}{25}$ | — | — | 6 | $15\frac{21}{25}$ | — | 10 | 11 | $2\frac{1}{25}$ | — | — | 7 | $11\frac{1}{25}$ |
| E | — | 1 | 1 | $6\frac{4}{5}$ | — | — | 8 | $9\frac{4}{5}$ | — | 1 | 1 | $4\frac{4}{5}$ | — | — | 9 | $8\frac{4}{5}$ |
| F | — | — | 3 | $8\frac{1}{5}$ | — | — | 2 | $10\frac{47}{50}$ | — | — | 3 | $19\frac{1}{25}$ | — | — | 2 | $16\frac{6}{25}$ |
| G | — | — | 5 | $13\frac{2}{3}$ | — | — | 4 | $4\frac{9}{10}$ | — | — | 6 | $12\frac{2}{3}$ | — | — | 4 | $14\frac{2}{3}$ |
| H | — | 1 | 1 | $6\frac{4}{5}$ | — | — | 8 | $9\frac{4}{5}$ | — | 1 | 1 | $4\frac{4}{5}$ | — | — | 9 | $8\frac{4}{5}$ |
| I | — | 1 | 4 | $18\frac{2}{5}$ | — | 1 | 4 | $18\frac{2}{5}$ | — | 1 | 4 | $18\frac{2}{5}$ | — | 1 | 4 | $18\frac{2}{5}$ |
| J | 3 | 18 | — | — | — | 19 | — | — | 4 | 10 | 8 | — | — | 1 | 5 | 4 |
| K | — | — | 3 | 16 | — | — | 1 | 18 | — | — | 5 | $1\frac{1}{5}$ | — | — | 2 | $10\frac{2}{5}$ |
| L | — | 1 | 10 | $13\frac{1}{5}$ | — | 1 | 4 | $19\frac{3}{5}$ | — | 2 | 2 | $9\frac{3}{5}$ | — | 1 | 6 | $17\frac{3}{5}$ |
| M | — | 1 | 10 | $13\frac{3}{5}$ | — | 1 | 4 | $19\frac{3}{5}$ | — | 2 | 2 | $9\frac{3}{5}$ | — | 1 | 6 | $17\frac{3}{5}$ |
| N | — | 1 | 1 | $12\frac{4}{25}$ | — | 10 | 3 | $2\frac{9}{25}$ | — | 1 | 3 | $17\frac{19}{25}$ | — | 11 | 6 | $2\frac{14}{25}$ |
| O | — | 8 | 6 | $2\frac{2}{5}$ | — | 6 | 1 | $12\frac{2}{5}$ | — | 10 | 1 | $2\frac{2}{5}$ | — | 6 | 11 | $2\frac{2}{5}$ |
| P | — | 13 | 10 | $4\frac{4}{5}$ | — | 10 | 8 | $4\frac{4}{5}$ | — | 15 | 11 | $11\frac{7}{15}$ | — | 11 | 8 | $18\frac{2}{15}$ |
| Q | — | 15 | 6 | 6 | — | 14 | 9 | 15 | — | 16 | — | — | — | 15 | — | 12 |
| R | — | 2 | 10 | $—\frac{2}{5}$ | — | 2 | 1 | $9\frac{2}{5}$ | — | 3 | 3 | $14\frac{2}{5}$ | — | 2 | 4 | $6\frac{2}{5}$ |
| S | — | 3 | 9 | $7\frac{1}{5}$ | — | 2 | 9 | $19\frac{1}{5}$ | — | 4 | 4 | $19\frac{1}{5}$ | — | 3 | 1 | $15\frac{1}{5}$ |
| T | — | — | 11 | $5\frac{3}{5}$ | — | — | 11 | $5\frac{3}{5}$ | — | — | 11 | $5\frac{3}{5}$ | — | — | 11 | $5\frac{3}{5}$ |
| V | — | 1 | 3 | $1\frac{3}{5}$ | — | 1 | 1 | $3\frac{3}{5}$ | — | 1 | 4 | $6\frac{14}{15}$ | — | 1 | 1 | $16\frac{4}{15}$ |
| U | — | 2 | 6 | $3\frac{1}{5}$ | — | 2 | 2 | $7\frac{1}{5}$ | — | 2 | 8 | $13\frac{13}{15}$ | — | 2 | 3 | $12\frac{8}{15}$ |

Inwards.

RATES

| | | | RATES | | | | | | | |
|--|---|--|--------|----|----|---------|----|----|---|---|
| | | | CUSTOM | | | EXCISE. | | | | |
| | | | l. | s. | d. | l. | s. | d. | | |
| China Dishes. <i>Vide Dishes.</i> | | | | | | | | | | |
| China Pease, the Pound | | | | 3 | 4 | | 3 | 4 | A | A |
| Chizels, for Joiners, the Dozen | | | | 4 | | | 4 | | B | B |
| * Chocolate { the Pound | | | | 2 | 6 | | 2 | 6 | C | C |
| Additional Duty per Pound | | | | | | | | | D | D |
| Cinders of Iron. <i>Vide Iron.</i> | | | | | | | | | | |
| Cinamon, <i>Vide Grocery.</i> | | | | | | | | | | |
| Cistrens of Lattin, the Pound | | | | 1 | 4 | | 1 | 4 | E | E |
| Cisterns, the Dozen | | | 3 | | | 3 | | | F | F |
| Clapholt, or Clapboards. <i>Vide Boards.</i> | | | | | | | | | | |
| Claricords, the Pair | | | | 13 | 4 | | 13 | 4 | G | G |
| Cloaks of Felt, the Piece | | | 2 | | | 2 | | | H | H |
| Cloth-rasbes. <i>Vide Rasbes.</i> | | | | | | | | | | |
| Cloves. <i>Vide Grocery.</i> | | | | | | | | | | |
| † 6l. per Cent. not al- low'd. | † * Coaches or Berlins, with or with- out the Appurtenances each | | 60 | | | 60 | | | I | I |
| | Coaches, for Children, the Dozen, Ex- cise | | | | | | 3 | | J | J |
| † 6l. per Cent. not al- low'd. | And for the Value of every 20 s. on Oath, Custom | | | | | | | | K | K |
| | † Coals, the Tun | | | 6 | 8 | | 6 | 8 | L | L |
| Sylvester or Campeache Co- chaneil, the Pound | | | | 1 | 8 | | 1 | 8 | M | M |
| Cochaneil, { all Sorts of Cochaneil, ex- cept Sylvester or Cam- peache Cochaneil, the Pound | | | | | 8 | | 6 | 8 | N | N |
| Cocks, or Bellows. <i>Vide Whistles.</i> | | | | | | | | | | |
| Cocoa Nuts. <i>Vide Druggs.</i> | | | | | | | | | | |
| Coffee, the Hundred Weight, containing 112 lb | | | 20 | | | 20 | | | O | O |
| Additional Duty per Pound | | | | | | | | | P | P |
| Coffers | covered with gilt Leather, the Dozen | | 2 | | | 2 | | | Q | Q |
| | covered with Velvet, the Dozen | | 4 | | | 4 | | | R | R |
| | with Iron Bars, the Nest, contain- ing three Coffers | | 1 | 12 | | 1 | 12 | | S | S |
| | plain, the Nest, containing three Coffers | | 13 | 4 | | 13 | 4 | | T | T |

| from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | |
|---|----|----|----------------------|--|----|----------------------|----------------|--------------------------------------|----|----------------------|----------------|--|----|----------------------|----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | — | — | 3 15 $\frac{3}{5}$ | — | — | 2 16 $\frac{3}{5}$ | — | — | — | 4 8 $\frac{4}{15}$ | — | — | — | 3 2 $\frac{14}{15}$ | |
| B | — | — | 4 10 $\frac{18}{25}$ | — | — | 3 7 $\frac{23}{25}$ | — | — | — | 5 5 $\frac{23}{25}$ | — | — | — | 3 15 $\frac{13}{25}$ | |
| C | — | — | 2 16 $\frac{7}{10}$ | — | — | 2 2 $\frac{9}{20}$ | — | — | — | 3 6 $\frac{1}{3}$ | — | — | — | 2 7 $\frac{1}{3}$ | |
| D | — | — | 2 16 $\frac{2}{3}$ | — | — | 2 16 $\frac{2}{5}$ | — | — | — | 2 16 $\frac{2}{5}$ | — | — | — | 2 16 $\frac{2}{5}$ | |
| E | — | — | 1 10 $\frac{6}{25}$ | — | — | 1 2 $\frac{16}{25}$ | — | — | — | 1 15 $\frac{23}{75}$ | — | — | — | 1 5 $\frac{13}{75}$ | |
| F | — | 5 | 8 $\frac{4}{5}$ | — | 4 | 2 18 $\frac{4}{5}$ | — | — | 6 | 7 8 $\frac{4}{5}$ | — | — | 4 | 8 12 $\frac{4}{5}$ | |
| G | — | 1 | 3 2 $\frac{2}{5}$ | — | 1 | 1 6 $\frac{2}{5}$ | — | — | 1 | 5 13 $\frac{1}{5}$ | — | — | 1 | 1 1 $\frac{1}{5}$ | |
| H | — | 3 | 9 7 $\frac{1}{5}$ | — | 2 | 9 19 $\frac{1}{5}$ | — | — | 4 | 4 19 $\frac{1}{5}$ | — | — | 3 | 1 15 $\frac{1}{5}$ | |
| I | 5 | 17 | — | — | 1 | 8 6 | — | — | 6 | 16 | — | — | — | 1 18 | |
| J | — | — | 1 13 $\frac{21}{25}$ | — | — | 1 13 $\frac{21}{25}$ | — | — | — | 1 13 $\frac{21}{25}$ | — | — | — | 1 13 $\frac{21}{25}$ | |
| K | — | — | 1 1 8 | — | — | 5 14 | — | — | 1 | 3 4 | — | — | — | 7 12 | |
| L | — | — | 7 16 | — | — | 1 18 | — | — | — | 9 1 $\frac{1}{3}$ | — | — | — | 2 10 $\frac{2}{3}$ | |
| M | — | — | 1 17 $\frac{4}{5}$ | — | — | 1 8 $\frac{3}{10}$ | — | — | — | 2 4 $\frac{2}{15}$ | — | — | — | 1 11 $\frac{7}{15}$ | |
| N | — | — | 7 11 $\frac{1}{5}$ | — | — | 5 13 $\frac{1}{5}$ | — | — | — | 8 16 $\frac{8}{15}$ | — | — | — | 6 5 $\frac{13}{15}$ | |
| O | 1 | 17 | 9 12 | — | 1 | 8 3 12 | — | — | 2 | 4 1 12 | — | — | 1 | 11 5 12 | |
| P | — | — | 2 16 $\frac{2}{5}$ | — | — | 2 16 | — | — | — | 2 16 $\frac{2}{5}$ | — | — | — | 2 16 $\frac{2}{5}$ | |
| Q | — | 3 | 9 7 $\frac{1}{5}$ | — | — | 2 9 19 $\frac{1}{5}$ | — | — | 4 | 4 19 $\frac{1}{5}$ | — | — | 3 | 1 15 $\frac{1}{5}$ | |
| R | — | 7 | 6 14 $\frac{2}{5}$ | — | — | 5 7 18 $\frac{2}{5}$ | — | — | 8 | 9 18 $\frac{2}{5}$ | — | — | 6 | 3 10 $\frac{2}{5}$ | |
| S | — | 3 | — 5 $\frac{19}{25}$ | — | — | 2 3 3 $\frac{9}{25}$ | — | — | 3 | 6 7 $\frac{9}{25}$ | — | — | 2 | 6 4 $\frac{4}{25}$ | |
| T | — | 1 | 3 2 $\frac{2}{5}$ | — | — | 1 1 6 $\frac{2}{5}$ | — | — | 1 | 5 13 $\frac{1}{15}$ | — | — | 1 | 1 1 $\frac{1}{15}$ | |

Coffers

Inwards.

RATES

| | | CUSTOM | | | EXCISE | | | |
|-----------|---|-----------|-----------|-----------|-----------|-----------|-----------|---|
| | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
| Coffers | { painted, the Nest, containing three Coffers ————— } | 16 | | | 16 | | | A |
| | { if laquered, or japanned, to pay ad- ditional Duty, viz. for every 20 s. as rated or valued in Custom — } | | | | | | | B |
| | * Coffin — { Figures and Letters, the Groce Handles, Plates, Squares, } the Groce ————— } | 6 | | | 6 | | | C |
| | Comashes, out of Turkey, the Piece — | 5 | | | 5 | | | D |
| | of Bone, the Pound — | 4 | | | 4 | | | E |
| | of Box, the Groce, containing 12 Dozen ————— } | 4 | | | 4 | | | F |
| Combs | of Horn, for Barbers, the Dozen — | 10 | | | 10 | | | G |
| | called Horse-combs, the Dozen — | 2 | | | 2 | | | H |
| | of Ivory, the Pound — | 4 | | | 4 | | | I |
| | vocat. Lightwood-combs, the Groce, } containing 12 Dozen ————— } | 10 | | | 10 | | | J |
| | for Wool, the Pair, old, or new — Vide Curry-combs. | 6 | 8 | | 6 | 8 | | K |
| | Comfits, the Pound — | 3 | 4 | | 3 | 4 | | L |
| Compasses | of Iron, for Carpenters, the Dozen — | 2 | | | 2 | | | M |
| | of Brads, the Dozen — | 2 | | | 2 | | | N |
| | of Brads and Iron, the Dozen, in } Excise ————— } | 4 | | | 4 | | | O |
| | for Ships, the Dozen — | | | | 3 | | | P |
| Copper | Bricks or Plates, round or square, } the Hundred Weight, contain- ing 112 lb ————— } | 7 | 6 | | 7 | 6 | | Q |
| | Chains, the Chain — | 10 | | | 4 | | | R |
| | Kettles. Vide Battery. | 2 | | | 2 | | | S |
| Copperas | Purles or Plate, the Mark (8 Ounces) the Hundred Weight, containing } 112 lb ————— } | 6 | 8 | | 6 | 8 | | T |
| | green, the 112 lb — | 6 | 8 | | | | | |
| | White and blue. Vide Druggs. | | | | 10 | | | |
| | Cordage or Ropes, tarr'd or untarr'd, the } Hundred Weight, containing 112 lb } | 13 | 4 | | 6 | 8 | | V |
| | * Corks, ready made, the Groce — | 2 | 6 | | 2 | 6 | | U |
| | Cork, for Shoe-makers, the Dozen Pieces | 4 | | | 4 | | | W |

C

[183]

C

from Great Britain, or the
Plantations.

from elsewhere.

| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
|---|---|----|----|------------------|--|----|----|-----------------|---|----|----|------------------|--|----|----|-----------------|
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | — | 1 | 6 | $2\frac{2}{3}$ | — | 1 | 11 | $1\frac{7}{5}$ | — | 1 | 9 | $3\frac{1}{3}$ | — | 1 | 3 | $2\frac{2}{3}$ |
| B | — | — | 11 | $5\frac{3}{5}$ | — | — | 11 | $5\frac{3}{5}$ | — | — | 11 | $5\frac{3}{5}$ | — | — | 11 | $5\frac{3}{5}$ |
| C | — | — | 6 | $16\frac{2}{3}$ | — | — | 5 | $12\frac{2}{3}$ | — | — | 7 | $18\frac{2}{3}$ | — | — | 5 | $13\frac{7}{3}$ |
| D | — | — | 5 | $13\frac{2}{3}$ | — | — | 4 | $4\frac{9}{10}$ | — | — | 6 | $12\frac{2}{3}$ | — | — | 4 | $14\frac{2}{3}$ |
| E | — | 7 | 6 | $14\frac{2}{3}$ | — | 5 | 7 | $18\frac{2}{3}$ | — | 8 | 9 | $18\frac{2}{3}$ | — | 6 | 3 | $10\frac{2}{3}$ |
| F | — | — | 4 | $10\frac{1}{2}$ | — | — | 2 | $5\frac{3}{5}$ | — | — | 5 | $5\frac{2}{3}$ | — | — | 2 | $5\frac{3}{5}$ |
| G | — | — | 11 | $6\frac{4}{5}$ | — | — | 5 | $12\frac{4}{5}$ | — | — | 1 | $1\frac{4}{5}$ | — | — | 5 | $12\frac{4}{5}$ |
| H | — | — | 2 | $5\frac{9}{25}$ | — | — | 1 | $2\frac{1}{2}$ | — | — | 2 | $12\frac{2}{5}$ | — | — | 1 | $2\frac{1}{2}$ |
| I | — | — | 4 | $10\frac{1}{2}$ | — | — | 2 | $5\frac{3}{5}$ | — | — | 5 | $5\frac{2}{3}$ | — | — | 2 | $5\frac{3}{5}$ |
| J | — | — | 11 | $6\frac{4}{5}$ | — | — | 5 | $12\frac{4}{5}$ | — | — | 1 | $1\frac{4}{5}$ | — | — | 5 | $12\frac{4}{5}$ |
| K | — | — | 7 | $11\frac{1}{3}$ | — | — | 3 | $15\frac{1}{3}$ | — | — | 8 | $16\frac{8}{15}$ | — | — | 3 | $15\frac{1}{3}$ |
| L | — | — | 3 | $15\frac{3}{5}$ | — | — | 2 | $16\frac{3}{5}$ | — | — | 4 | $8\frac{4}{5}$ | — | — | 3 | $2\frac{1}{5}$ |
| M | — | — | 2 | $5\frac{9}{25}$ | — | — | 1 | $13\frac{2}{5}$ | — | — | 2 | $12\frac{2}{5}$ | — | — | 1 | $17\frac{1}{2}$ |
| N | — | — | 2 | $5\frac{9}{25}$ | — | — | 1 | $13\frac{2}{5}$ | — | — | 2 | $12\frac{2}{5}$ | — | — | 1 | $17\frac{1}{2}$ |
| O | — | — | 4 | $10\frac{1}{2}$ | — | — | 3 | $7\frac{2}{3}$ | — | — | 5 | $5\frac{2}{3}$ | — | — | 3 | $15\frac{1}{3}$ |
| P | — | 2 | 9 | $16\frac{4}{5}$ | — | 2 | 9 | $16\frac{4}{5}$ | — | 2 | 9 | $16\frac{4}{5}$ | — | 2 | 9 | $16\frac{4}{5}$ |
| Q | — | — | 8 | $10\frac{1}{10}$ | — | — | 6 | $7\frac{7}{10}$ | — | — | 9 | $18\frac{3}{5}$ | — | — | 7 | $1\frac{3}{5}$ |
| R | — | 4 | 2 | $16\frac{2}{5}$ | — | 3 | 11 | $19\frac{2}{5}$ | — | 4 | 4 | $14\frac{2}{5}$ | — | 4 | — | $18\frac{2}{5}$ |
| S | — | — | 2 | $5\frac{9}{25}$ | — | — | 1 | $13\frac{2}{5}$ | — | — | 2 | $12\frac{2}{5}$ | — | — | 1 | $17\frac{1}{2}$ |
| T | — | — | 7 | $11\frac{1}{3}$ | — | — | 5 | $13\frac{1}{3}$ | — | — | 8 | $16\frac{8}{15}$ | — | — | 6 | $5\frac{1}{3}$ |
| { | — | — | 9 | $8\frac{4}{5}$ | — | — | 7 | $10\frac{4}{5}$ | — | — | 10 | $14\frac{2}{5}$ | — | — | 8 | $3\frac{7}{8}$ |
| V | — | — | 11 | $7\frac{1}{5}$ | — | — | 7 | $11\frac{1}{5}$ | — | — | 1 | $1\frac{1}{8}$ | — | — | 8 | $16\frac{2}{3}$ |
| U | — | — | 2 | $16\frac{7}{10}$ | — | — | 2 | $2\frac{9}{10}$ | — | — | 3 | $6\frac{1}{5}$ | — | — | 2 | $7\frac{1}{5}$ |
| W | — | — | 4 | $10\frac{1}{2}$ | — | — | 3 | $7\frac{2}{3}$ | — | — | 5 | $5\frac{2}{3}$ | — | — | 3 | $15\frac{1}{3}$ |

Cork

Inwards.

RATES

Cork, of all other Sorts, the Hundred }
Weight, containing 112 lb ———— }

Cork- { of Iron, the Thousand ———— }

Tacks-- { of Steel, the Thousand ———— }

{ Barley, the Quarter. (*But Vide the*
Letter B. ———— }

Beans } the { *in British Ships*
Malt, } Quar- { *in Ships not belong-*
Oats, } ter---- { *ing to Great Bri-*
 { { *tain or Ireland,*
 { { *or foreign built*
 { { *not register'd----*

Rye, the Quar- { *in British Ships*
ter ———— { *in Ships not belong-*
 { { *ing to Great Bri-*
 { { *tain or Ireland,*
 { { *or foreign built*
 { { *not register'd----*

Wheat im- { *in British Ships*
ported, the { *in Ships not belong-*
Quarter — { *ing to Great Bri-*
 { { *tain or Ireland,*
 { { *or foreign built*
 { { *not register'd----*

N. B. Corn cannot be imported in any other than British or Irish Ships, the Master and $\frac{3}{4}$ of the Mariners, at least, to be English; or in Ships of the Built of the Country of which it is the Growth, or of the Port where it can only, or is most usually, first shipp'd for Transportation, and whereof the Master and at least $\frac{3}{4}$ of the Mariners are of such Country or Place. A. N. §.8.

Corsets. *Vide Harness.*

Coverlets of Scotland, the Picce ————

Counters of Brass or Lattin, the Pound ————

Counters. *Vide Cabinets.*

Cotton-Wool. *Vide Wool.*

Creepers. *Vide Andirons.*

CUSTOM EXCISE.

l. s. d. l. s. d.

— 16 8 — 1 — — — A

— 6 8 — 6 8 — B

1 13 4 1 13 4 C

— 2 — — — — D

— 2 — — — — E

— 2 — — — — F

— 5 — — — — G

— 5 — — — — H

— 6 8 — — — — I

— 6 8 — — — — J

— 15 — — — — K

— 1 — — — — L

— 15 — — — — K

— 2 — — — — L

— 15 — — — — K

— 2 — — — — L

— 15 — — — — K

— 2 — — — — L

— 15 — — — — K

— 2 — — — — L

— 15 — — — — K

— 2 — — — — L

— 15 — — — — K

— 2 — — — — L

— 15 — — — — K

— 2 — — — — L

— 15 — — — — K

— 2 — — — — L

C

[185]

C

from Great Britain, or the
Plantations.

from elsewhere.

| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
|---|---|-----------|-----------|--------------------|--|-----------|-------------------|-------------------|---|-----------|-----------|--------------------|--|-----------|-----------|-------------------|
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| A | — | 1 | 8 | 15 $\frac{3}{5}$ | — | 1 | 4 | — $\frac{3}{5}$ | — | 1 | 11 | 18 $\frac{14}{15}$ | — | 1 | 5 | 12 $\frac{4}{5}$ |
| B | — | — | 7 | 11 $\frac{1}{5}$ | — | — | 5 | 13 $\frac{1}{5}$ | — | — | 8 | 16 $\frac{8}{15}$ | — | — | 6 | 5 $\frac{13}{15}$ |
| C | — | 3 | 1 | 16 | — | 2 | 4 | 6 | — | 3 | 8 | 2 $\frac{2}{3}$ | — | 2 | 7 | 9 $\frac{1}{3}$ |
| D | | | | | | | | | | | | | | | | |
| E | — | — | 1 | 2 $\frac{4}{5}$ | — | — | 1 | 1 $\frac{2}{5}$ | — | — | 1 | 10 $\frac{2}{5}$ | — | — | 1 | 5 $\frac{1}{5}$ |
| F | — | — | — | — | — | — | — | — | — | — | 2 | 5 $\frac{3}{5}$ | — | — | 1 | 2 $\frac{4}{5}$ |
| G | — | — | 2 | 17 | — | — | 1 | 8 $\frac{1}{2}$ | — | — | 3 | 16 | — | — | 1 | 18 |
| H | — | — | — | — | — | — | — | — | — | — | 5 | 14 | — | — | 2 | 17 |
| I | — | — | 3 | 16 | — | — | 1 | 18 | — | — | 5 | 1 $\frac{1}{3}$ | — | — | 2 | 10 $\frac{2}{3}$ |
| J | — | — | — | — | — | — | — | — | — | — | 7 | 12 | — | — | 3 | 16 |
| K | — | 1 | 5 | — $\frac{1}{5}$ | — | 1 | 14 $\frac{7}{10}$ | — | — | 1 | 7 | 17 $\frac{1}{5}$ | — | 1 | 2 | 3 $\frac{1}{5}$ |
| L | — | — | 1 | 13 $\frac{24}{25}$ | — | — | 1 | 8 $\frac{13}{50}$ | — | — | 1 | 17 $\frac{12}{25}$ | — | — | 1 | 10 $\frac{4}{5}$ |

Q

Cross-

Inwards.

RATES

† Rated in
A. C. at 8 d.
per Pound.

| | | | |
|--|---|----------------------------------|---------|
| Crosbow--- | { | Laths, the Pound | _____ |
| | | Racks, the Piece | _____ |
| | | † Thread, the Dozen Pounds | _____ |
| <i>Cruet Ribband. Vide Caddas.</i> | | | |
| Cruses of Stone--- | { | without Covers, the Hundred | } |
| | | containing 5 Score | _____ } |
| | | with Covers, the Hundred, | } |
| | | containing 5 Score | _____ } |
| <i>Cupboard Cloaths of Callicoe. Vide Pintadoes.</i> | | | |
| <i>Curats. Vide Harness.</i> | | | |
| <i>Currants. Vide Grocery.</i> | | | |
| * Curry-combs, the Dozen _____ | | | |
| Cushion | { | course, the Dozen | _____ |
| | | Cloaths-- of Tapistry, the Dozen | _____ |
| Cushions, the Dozen _____ | | | |
| Cuttle-bones, the Thousand _____ | | | |

D.

| | | | | | | | | | |
|--|---|---|--|---|---|----|---|---|---|
| Daggers | { | Dagger-blades, the Dozen | 1 | 6 | 8 | 1 | 6 | 8 | K |
| | | for Children, the Dozen | — | 4 | — | — | 4 | — | L |
| | | of Bone, for Children, the Dozen | — | 2 | — | — | 2 | — | M |
| | | black, with Velvet-sheaths, the Dozen | 2 | — | — | 2 | — | — | N |
| | | gilt, with Velvet-sheaths, the Dozen | 3 | — | — | 3 | — | — | O |
| Dagges, with Firelocks, or Snaphances, | { | the Piece | 1 | — | — | 1 | — | — | P |
| | | | | | | | | | |
| Dates. Vide Grocery. | | | | | | | | | |
| Deals, vocat. | { | Burgendorp Deals, the 100, containing six Score | in British Ships | | | 10 | — | — | Q |
| | | | in Ships not belonging to Great Britain or Ireland, or foreign built | | | 10 | — | — | R |
| | | | not register'd | | | — | — | — | |
| | | Membro and Norway Deals the 100, containing six Score | in British Ships | | | 4 | — | — | S |
| | | | in Ships not belonging to Great Britain or Ireland, or foreign built | | | 4 | — | — | T |
| | | | not register'd | | | — | — | — | |

from Great Britain, or the
Plantations.

from elsewhere.

| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
|---|---|----|----|-----------------|--|----|----|-----------------|---|----|----|------------------|--|----|----|-----------------|
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | | | 1 | $2\frac{1}{2}$ | | | 16 | $4\frac{9}{10}$ | | | 1 | $6\frac{1}{2}$ | | | 18 | $2\frac{2}{3}$ |
| B | | | 11 | 6 | | | 8 | $9\frac{4}{5}$ | | | 1 | $4\frac{4}{5}$ | | | 9 | $8\frac{1}{3}$ |
| C | | | 9 | $1\frac{1}{5}$ | | | 6 | $15\frac{2}{3}$ | | | 10 | $11\frac{2}{3}$ | | | 7 | $11\frac{2}{3}$ |
| D | | | 11 | $6\frac{4}{5}$ | | | 8 | $9\frac{4}{5}$ | | | 1 | $4\frac{4}{5}$ | | | 9 | $8\frac{4}{5}$ |
| E | | 2 | 6 | $4\frac{4}{5}$ | | 1 | 10 | $12\frac{4}{5}$ | | 2 | 11 | $6\frac{2}{3}$ | | 2 | 1 | $3\frac{7}{3}$ |
| F | | | 10 | $4\frac{3}{5}$ | | | 7 | $12\frac{4}{5}$ | | | 11 | $18\frac{8}{25}$ | | | 8 | $9\frac{2}{3}$ |
| G | | 4 | 8 | 14 | | 3 | 6 | 9 | | 5 | 6 | 4 | | 3 | 11 | 4 |
| H | | 8 | 6 | $1\frac{1}{5}$ | | 6 | 4 | $8\frac{1}{5}$ | | 9 | 11 | $3\frac{1}{5}$ | | 7 | | $19\frac{1}{3}$ |
| I | | | 11 | $6\frac{4}{5}$ | | | 8 | $9\frac{4}{5}$ | | | 1 | $4\frac{4}{5}$ | | | 9 | $8\frac{4}{5}$ |
| J | | 2 | 6 | $4\frac{4}{5}$ | | 1 | 10 | $12\frac{4}{5}$ | | 2 | 11 | $6\frac{2}{3}$ | | 2 | 1 | $3\frac{7}{3}$ |
| K | | 2 | 6 | $4\frac{4}{5}$ | | 1 | 10 | $12\frac{4}{5}$ | | 2 | 11 | $6\frac{2}{3}$ | | 2 | 1 | $3\frac{7}{3}$ |
| L | | | 4 | $10\frac{1}{2}$ | | | 3 | $7\frac{2}{3}$ | | | 5 | $5\frac{2}{3}$ | | | 3 | $15\frac{1}{3}$ |
| M | | | 2 | $5\frac{9}{5}$ | | | 1 | $13\frac{2}{3}$ | | | 2 | $12\frac{2}{3}$ | | | 1 | $17\frac{1}{3}$ |
| N | | 3 | 9 | $7\frac{1}{5}$ | | 2 | 9 | $19\frac{1}{3}$ | | 4 | 4 | $19\frac{1}{3}$ | | 3 | 1 | $15\frac{1}{3}$ |
| O | | 5 | 8 | $4\frac{4}{5}$ | | 4 | 2 | $18\frac{4}{5}$ | | 6 | 7 | $8\frac{4}{5}$ | | 4 | 8 | $12\frac{4}{5}$ |
| P | | 1 | 10 | $13\frac{3}{5}$ | | 1 | 4 | $19\frac{3}{5}$ | | 2 | 2 | $9\frac{3}{5}$ | | 1 | 6 | $17\frac{3}{5}$ |
| Q | | 18 | 10 | 16 | | 14 | 1 | 16 | | 1 | 2 | 16 | | 15 | 8 | 16 |
| R | | | | | | | | | | 1 | 8 | $4\frac{1}{6}$ | | 18 | 10 | 16 |
| S | | 7 | 6 | $14\frac{2}{3}$ | | 5 | 7 | $18\frac{2}{3}$ | | 8 | 9 | $18\frac{2}{3}$ | | 6 | 3 | $10\frac{2}{3}$ |
| T | | | | | | | | | | 1 | 1 | $4\frac{2}{3}$ | | 7 | 6 | $14\frac{2}{3}$ |

Deals

Inwards.

RATES

| | | CUSTOM | | | EXCISE. | | | |
|--|--|--------|----|----|---------|----|----|---|
| | | l. | s. | d. | l. | s. | d. | |
| Deals, <i>scotat.</i> | <i>in British Ships</i> | 1 | 2 | — | 1 | 2 | — | A |
| | <i>in Ships not belonging to Great Britain or Ireland, or foreign built not register'd</i> | 1 | 2 | — | 1 | 2 | — | B |
| <p>N. B. Deals cannot be imported in any other than British or Irish Ships, the Master and $\frac{3}{4}$ of the Mariners, at least, to be English; or in Ships of the Built of the Country of which they are the Growth, or of the Port where they can only, or are most usually, first shipp'd for Transportation, and whereof the Master and at least $\frac{3}{4}$ of the Mariners are of such Country or Place. A. N. §.8.</p> | | | | | | | | |
| Desks | or Stays for Books, the Dozen | — | 4 | — | — | 4 | — | C |
| | to work on, covered with Woollen, the Piece | — | 5 | — | — | 5 | — | D |
| | covered with Velvet, the Piece | — | 10 | — | — | 10 | — | E |
| Dials of | Bone, the Dozen | — | 8 | — | — | 5 | — | F |
| | Wood, the Dozen | — | 2 | — | — | 6 | — | G |
| Dimity, the Yard | | — | 2 | — | — | 6 | — | H |
| Additional Duty, if Indian, per Yard | | | | | | | | |
| N. B. Indian Dimity can be imported from Great Britain only, | | | | | | | | |
| Dishes of China | (for Excise, as rated | — | — | — | 1 | — | — | I |
| | for the Value of every 20 s. on Oath, Custom | — | — | — | — | — | — | J |
| | Additional Duty, for the Value of every 20 s. as valued in Custom | — | — | — | — | — | — | K |
| | | — | — | — | — | — | — | L |

D

[189]

D

from Great Britain, or the
Plantations.

from elsewhere.

to be paid
down at Im-
portation.to be repaid on
Exportation
in Time.to be paid
down at Im-
portation.to be repaid on
Exportation
in Time.l. s. d. $\frac{1}{20}$
1 2 8 3 $\frac{1}{3}$ l. s. d. $\frac{1}{20}$
16 11 15 $\frac{1}{3}$ l. s. d. $\frac{1}{20}$
1 6 5 15 $\frac{1}{3}$ l. s. d. $\frac{1}{20}$
18 10 11 $\frac{1}{3}$

B

1 14 — 19 $\frac{1}{5}$ 1 2 8 3 $\frac{1}{3}$

C

4 10 $\frac{18}{25}$ 3 7 $\frac{23}{25}$ 5 5 $\frac{23}{25}$

D

5 13 $\frac{2}{5}$ 4 4 $\frac{9}{10}$ 6 12 $\frac{2}{5}$

E

11 6 $\frac{4}{5}$ 8 9 $\frac{4}{5}$ 1 1 4 $\frac{4}{5}$

F

7 7 $\frac{3}{5}$

5 2

8 18

G

1 8 $\frac{1}{25}$ 17 $\frac{1}{25}$ 1 16 $\frac{1}{25}$

H

1 8 $\frac{1}{25}$ 17 $\frac{1}{25}$ 1 16 $\frac{1}{25}$

I

1 4 18 $\frac{2}{5}$ 1 4 18 $\frac{2}{5}$

J

11 5 $\frac{3}{5}$ 11 5 $\frac{3}{5}$

K

11 8

5 14

L

11 5 $\frac{3}{5}$ 11 5 $\frac{3}{5}$ Can be im-
ported from
Great Bri-
tain only.

China

| | | RATES | | | | | | | | |
|---|---|---|----|----|---------|----|----|---|---|--|
| | | CUSTOM | | | EXCISE. | | | | | |
| | | l. | s. | d. | l. | s. | d. | | | |
| Dilbes of China | { of a Quart and up- wards the Dozen — | {for Excise, as rated for the Value of every 20 s. on Oath, Custom — | | | 3 | | | A | | |
| | | {Additional Duty for the Value of every 20 s. as valued in Custom — | | | | | | B | | |
| | | | | | | | | C | | |
| | | | | | | | | | | |
| Dogs of Earth, the Groce, containing 12 Dozen — | | 4 | | | 4 | | | D | | |
| Additional Duty, as Earthen Ware, per Groce — | | | | | | | | E | | |
| * Dog-Couples, the Dozen — | | | 2 | 6 | | 2 | 6 | F | | |
| Dormix | { with Caddas, the Piece, containing 15 Yards — with Silk, the Piece, containing 15 Yards — with Thread, the Piece, containing 15 Yards — with Wool, the Piece, containing 15 Yards — | | 1 | 10 | | 1 | 10 | G | | |
| | | | 2 | | | 2 | | | H | |
| | | | 1 | | | 1 | | | I | |
| | | | 1 | 5 | | 1 | 5 | | J | |
| | | | | 2 | 6 | | 2 | 6 | K | |
| Drapery, vocat. | { French making { the Ell — the Yard — old Drape- { the Yard, coming from ry — { Great Britain — from any other Parts, the Yard — new Drape- { viz. Kersey, Serges, ry — { and all other Stuffs of Wool, or mixed with Wool from Great Britain, the Yard — from any other Parts, the Yard — | | | 2 | | 2 | | L | | |
| | | | | 2 | | 2 | | | M | |
| | | | 10 | | | | | | N | |
| | | | 8 | 10 | | 8 | 10 | | | |
| | | | | 3 | 4 | | | | O | |
| Dudgeon, the Hundred Pieces, contain- ing five Score — | | 2 | 5 | | 2 | 5 | | P | | |
| Durances or { with Silk, the Yard — | | | 10 | | | 10 | | Q | | |
| Duretty-- { with Thread, the Yard — | | | 6 | 8 | | 6 | 8 | R | | |
| Dutties, the Piece — | | 1 | | | 1 | | | S | | |

D

[191]

D

from Great Britain, or the
Plantations.

from elsewhere.

| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
|---|---|-----------|-----------|-------------------|--|-----------|-----------|------------------|---|-----------|-----------|-------------------|--|-----------|-----------|------------------|
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| A | | 2 | 9 | 16 $\frac{4}{5}$ | | 2 | 9 | 16 $\frac{4}{5}$ | | | | | | | | |
| B | | | 11 | 8 | | | 5 | 14 | | | | | | | | |
| C | | | 11 | 5 $\frac{3}{5}$ | | | 11 | 5 $\frac{3}{5}$ | | | | | | | | |
| D | | 7 | 6 | 14 $\frac{2}{5}$ | | 5 | 7 | 18 $\frac{2}{5}$ | | 8 | 9 | 18 $\frac{2}{5}$ | | 6 | 3 | 10 $\frac{2}{5}$ |
| E | | 3 | 9 | 2 $\frac{2}{5}$ | | 3 | 9 | 2 $\frac{2}{5}$ | | 3 | 9 | 2 $\frac{2}{5}$ | | 3 | 9 | 2 $\frac{2}{5}$ |
| F | | | 2 | 16 $\frac{7}{10}$ | | | 2 | 2 $\frac{9}{10}$ | | | 3 | 6 $\frac{1}{5}$ | | | 2 | 7 $\frac{1}{5}$ |
| G | | 2 | 10 | $\frac{2}{5}$ | | 2 | 1 | 9 $\frac{2}{5}$ | | 3 | 3 | 14 $\frac{2}{5}$ | | 2 | 4 | 6 $\frac{2}{5}$ |
| H | | 3 | 9 | 7 $\frac{1}{5}$ | | 2 | 9 | 19 $\frac{1}{5}$ | | 4 | 4 | 19 $\frac{1}{5}$ | | 3 | 1 | 15 $\frac{1}{5}$ |
| I | | 1 | 10 | 13 $\frac{3}{5}$ | | 1 | 4 | 19 $\frac{3}{5}$ | | 2 | 2 | 9 $\frac{3}{5}$ | | 1 | 6 | 17 $\frac{3}{5}$ |
| J | | 2 | 4 | 7 | | 1 | 9 | 4 $\frac{1}{2}$ | | 2 | 9 | 2 | | 1 | 11 | 12 |
| K | | | 2 | 16 $\frac{7}{10}$ | | | 2 | 2 $\frac{9}{10}$ | | | 3 | 6 $\frac{1}{5}$ | | | 2 | 7 $\frac{1}{5}$ |
| L | | | 2 | 5 $\frac{9}{10}$ | | | 1 | 13 $\frac{2}{5}$ | | | 2 | 12 $\frac{2}{5}$ | | | 1 | 17 $\frac{1}{5}$ |
| M | | | 5 | 14 | | | 2 | 17 | | | | | | | | |
| N | | | | | | | | | | 18 | 9 | 1 $\frac{3}{5}$ | | 13 | 4 | 9 $\frac{3}{5}$ |
| O | | | 1 | 18 | | | 19 | | | | | | | | | |
| P | | | | | | | | | | 4 | 11 | 11 $\frac{3}{5}$ | | 3 | 6 | 9 $\frac{3}{5}$ |
| Q | | 4 | 3 | $\frac{3}{5}$ | | 3 | 2 | 4 $\frac{1}{10}$ | | 4 | 11 | 11 $\frac{3}{5}$ | | 3 | 6 | 9 $\frac{3}{5}$ |
| R | | | 11 | 6 $\frac{4}{5}$ | | | 8 | 9 $\frac{4}{5}$ | | | 1 | 1 $\frac{4}{5}$ | | | 9 | 8 $\frac{4}{5}$ |
| S | | | 7 | 11 $\frac{1}{5}$ | | | 5 | 13 $\frac{1}{5}$ | | | 8 | 16 $\frac{8}{15}$ | | | 6 | 5 $\frac{1}{5}$ |
| T | | 1 | 10 | 13 $\frac{3}{5}$ | | 1 | 4 | 19 $\frac{3}{5}$ | | 2 | 2 | 9 $\frac{3}{5}$ | | 1 | 6 | 17 $\frac{3}{5}$ |

Can be im-
ported from
Great Bri-
tain only.

DRUGS,

Inwards.

RATES

| DRUGGS, <i>vocat.</i> | | | CUSTOM | | | EXCISE. | | | |
|---|--|--|-----------|-----------|-----------|-----------|-----------|-----------|----------|
| | | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
| A Cacia, the Pound | | | | 4 | | | 8 | | <i>A</i> |
| Acorus, the Pound | | | | 1 | | | 2 | | <i>B</i> |
| Adiantum- { Album, the Pound | | | | | 8 | | 1 | 4 | <i>C</i> |
| { Nigrum, the Pound | | | | | 6 | | 1 | | <i>D</i> |
| Agaricus- { rough or untrimmed, the Pound | | | | 5 | | | 5 | | <i>E</i> |
| { or Agarick trimmed, or } { pared, the Pound | | | 1 | | | 1 | | | <i>F</i> |
| Agnus Castus Seeds, the Pound | | | | 1 | | | 2 | | <i>G</i> |
| Alchermes { Confectio, the Ounce | | | | 4 | | | 5 | | <i>H</i> |
| { Syrop, the Pound | | | | 6 | 8 | | 6 | 8 | <i>I</i> |
| Alkanet Roots, the Pound | | | | 1 | | | 1 | 6 | <i>J</i> |
| Alum, Romish or Roach, the Hundred, } containing 112 lb | | | 1 | | | 2 | 13 | 4 | <i>K</i> |
| <i>Almiet. Vide Orcant.</i> | | | | | | | | | |
| Almonds, bitter, the Hundred Weight, } containing 112 lb | | | 2 | | | 2 | 14 | 8 | <i>L</i> |
| Aloes { Cicotrina, the Pound | | | | 5 | | | 5 | | <i>M</i> |
| { Epatica, the Pound | | | | 2 | | | 3 | | <i>N</i> |
| Alumen Plume, the Pound | | | | 1 | | | 1 | 4 | <i>O</i> |
| Ambergrease, black or grey, the Ounce } Troy | | | 3 | | | 6 | | | <i>P</i> |
| Ameos Seeds, the Pound | | | | | 8 | | 1 | | <i>Q</i> |
| Amomi Seeds, the Pound | | | | | 8 | | 1 | | <i>R</i> |
| Anacardium, the Pound | | | | 3 | 4 | | 6 | | <i>S</i> |
| Angelica, the Pound | | | | 1 | | | 1 | 8 | <i>T</i> |
| Antimonium Crudum, the Hundred } Weight, containing 112 lb | | | 1 | | | 1 | 17 | 4 | <i>V</i> |
| Antimonium Præparatum, or Stibium, } the Pound | | | | | 8 | | 2 | | <i>U</i> |
| Argentum Sublime, or Limum, or Quick- } silver, the Pound | | | | 3 | | | 6 | | <i>W</i> |
| Aristolochia, longa & rotunda, the Pound | | | | 1 | 4 | | 1 | 4 | <i>X</i> |
| Arnick, white or yellow, or Rosalger } the Pound | | | | | 4 | | | 8 | <i>Y</i> |
| Aspalathus, the Pound | | | | 1 | 6 | | 2 | 8 | <i>Z</i> |
| Asfa-fetida, the Pound | | | | 1 | 2 | | 2 | 4 | <i>A</i> |
| Asfarum Roots, the Pound | | | | 1 | | | 1 | 8 | <i>B</i> |
| <i>Auripigmentum. Vide Orpiment.</i> | | | | | | | | | |
| Balaustium, the Pound | | | | 2 | 6 | | 5 | | <i>C</i> |

D

[193]

D

from Great Britain, or the
Plantations.

from elsewhere.

| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
|---|---|-----------|-----------|-------------------|--|-----------|-----------|-------------------|---|-----------|-----------|-------------------|--|-----------|-----------|-------------------|
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| A | | | 6 | 15 $\frac{2}{3}$ | | | 5 | 13 $\frac{1}{3}$ | | | 7 | 11 $\frac{1}{3}$ | | | 6 | 16 $\frac{1}{2}$ |
| B | | | 1 | 13 $\frac{2}{3}$ | | | 1 | 8 $\frac{1}{3}$ | | | 1 | 17 $\frac{1}{2}$ | | | 1 | 10 $\frac{4}{5}$ |
| C | | | 1 | 2 $\frac{1}{3}$ | | | 1 | 8 $\frac{2}{3}$ | | | 1 | 5 $\frac{1}{3}$ | | | 1 | 8 $\frac{2}{3}$ |
| D | | | 1 | 6 $\frac{1}{2}$ | | | 1 | 4 $\frac{1}{2}$ | | | 1 | 18 $\frac{2}{3}$ | | | 1 | 15 $\frac{2}{3}$ |
| E | | | 5 | 13 $\frac{2}{3}$ | | | 4 | 4 $\frac{9}{10}$ | | | 6 | 12 $\frac{2}{3}$ | | | 4 | 14 $\frac{2}{3}$ |
| F | 1 | 10 | 13 | $\frac{3}{5}$ | | 1 | 4 | 19 $\frac{3}{5}$ | | 2 | 2 | 9 $\frac{3}{5}$ | | 1 | 6 | 17 $\frac{3}{5}$ |
| G | | | 1 | 13 $\frac{2}{3}$ | | | 1 | 8 $\frac{1}{3}$ | | | 1 | 17 $\frac{1}{2}$ | | | 1 | 10 $\frac{4}{5}$ |
| H | | | 5 | 2 | | | 3 | 19 $\frac{1}{5}$ | | | 5 | 17 $\frac{1}{3}$ | | | 4 | 6 $\frac{4}{5}$ |
| I | | | 7 | 11 $\frac{1}{5}$ | | | 5 | 13 $\frac{1}{5}$ | | | 8 | 16 $\frac{8}{15}$ | | | 6 | 5 $\frac{1}{3}$ |
| J | | | 1 | 8 $\frac{2}{3}$ | | | 1 | 2 $\frac{3}{5}$ | | | 1 | 12 $\frac{3}{5}$ | | | 1 | 4 $\frac{2}{5}$ |
| K | 3 | 5 | 9 | $\frac{3}{5}$ | | 2 | 11 | 15 $\frac{3}{5}$ | | 3 | 9 | 5 $\frac{3}{5}$ | | 3 | 1 | 13 $\frac{3}{5}$ |
| L | 4 | 5 | 12 | 16 $\frac{1}{2}$ | | 3 | 6 | 4 $\frac{1}{2}$ | | 5 | 1 | 4 $\frac{1}{2}$ | | 3 | 10 | 16 $\frac{1}{2}$ |
| M | | | 5 | 13 $\frac{2}{3}$ | | | 4 | 4 $\frac{9}{10}$ | | | 6 | 12 $\frac{2}{3}$ | | | 4 | 14 $\frac{2}{3}$ |
| N | | | 2 | 16 $\frac{1}{2}$ | | | 2 | 5 $\frac{6}{10}$ | | | 3 | 4 $\frac{6}{10}$ | | | 2 | 9 $\frac{1}{2}$ |
| O | | | 1 | 6 $\frac{1}{2}$ | | | 1 | — $\frac{3}{10}$ | | | 1 | 10 $\frac{6}{10}$ | | | 1 | 2 $\frac{1}{2}$ |
| P | 8 | 5 | 17 | $\frac{3}{5}$ | | 7 | — | 15 $\frac{3}{5}$ | | 9 | 5 | 5 $\frac{3}{5}$ | | 7 | 6 | 9 $\frac{3}{5}$ |
| Q | | | 18 | 22 $\frac{2}{3}$ | | | 15 | 2 $\frac{2}{3}$ | | | 1 | 1 $\frac{3}{5}$ | | | 16 | 26 $\frac{2}{3}$ |
| R | | | 18 | 22 $\frac{2}{3}$ | | | 15 | 2 $\frac{2}{3}$ | | | 1 | 1 $\frac{3}{5}$ | | | 16 | 26 $\frac{2}{3}$ |
| S | | | 5 | 5 $\frac{1}{2}$ | | | 4 | 6 $\frac{1}{2}$ | | | 5 | 18 $\frac{2}{3}$ | | | 4 | 13 $\frac{1}{3}$ |
| T | | | 1 | 10 $\frac{1}{5}$ | | | 1 | 4 $\frac{1}{2}$ | | | 1 | 14 | | | 1 | 6 $\frac{1}{2}$ |
| V | 2 | 8 | 9 | 3 $\frac{3}{5}$ | | 2 | 2 | 15 $\frac{3}{5}$ | | 3 | — | 5 $\frac{3}{5}$ | | 2 | 4 | 13 $\frac{3}{5}$ |
| U | | | 1 | 10 $\frac{4}{5}$ | | | 1 | 6 $\frac{9}{10}$ | | | 1 | 12 $\frac{5}{10}$ | | | 1 | 7 $\frac{4}{5}$ |
| W | | | 5 | 1 $\frac{2}{3}$ | | | 4 | 4 $\frac{3}{10}$ | | | 5 | 13 $\frac{7}{10}$ | | | 4 | 10 $\frac{1}{2}$ |
| X | | | 1 | 10 $\frac{6}{10}$ | | | 1 | 2 $\frac{1}{5}$ | | | 1 | 15 $\frac{2}{5}$ | | | 1 | 5 $\frac{1}{5}$ |
| Y | | | 1 | 1 $\frac{8}{10}$ | | | 9 | 2 $\frac{1}{10}$ | | | — | 12 $\frac{4}{10}$ | | | — | 10 $\frac{4}{10}$ |
| Z | | | 2 | 7 $\frac{9}{10}$ | | | 1 | 18 $\frac{6}{10}$ | | | 2 | 12 $\frac{2}{10}$ | | | 2 | 1 $\frac{1}{2}$ |
| A | | | 1 | 19 $\frac{3}{10}$ | | | 1 | 12 $\frac{7}{10}$ | | | 2 | 4 $\frac{4}{10}$ | | | 1 | 15 $\frac{1}{10}$ |
| B | | | 1 | 10 $\frac{1}{5}$ | | | 1 | 4 $\frac{1}{2}$ | | | 1 | 14 | | | 1 | 6 $\frac{2}{5}$ |
| C | | | 4 | 4 $\frac{9}{10}$ | | | 3 | 10 $\frac{1}{10}$ | | | 4 | 14 $\frac{2}{5}$ | | | 3 | 15 $\frac{2}{5}$ |

R

Balsamum

Inwards.

RATES

| | | CUSTOM | | | EXCISE. | | |
|---|---|-----------|-----------|-----------|-----------|-----------|-----------|
| DRUGGS, <i>vocat.</i> | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> |
| Balsamum | { artificial, the Pound ——— | — | 3 | 4 | — | 6 | 8 |
| | { natural, the Pound ——— | — | 10 | — | 4 | — | — |
| Barley, hull'd, or <i>French Barley</i> , the | { 112 lb ——— | 1 | — | — | 2 | — | — |
| Bay-berries, the | 112 lb ——— | 13 | 4 | 1 | 6 | 8 | — |
| Bdelium, the Pound ——— | | 2 | 6 | — | 4 | — | — |
| <i>Beaver-Cods. Vide Castoreum.</i> | | | | | | | |
| Ben album, or rubrum, the Pound ——— | | 2 | — | — | 2 | — | — |
| Benjamin of all Sorts, the Pound ——— | | 5 | — | — | 5 | — | — |
| Bezar-stone | { of the <i>East-Indies</i> , the } Ounce Troy ——— | 3 | — | — | 3 | 10 | — |
| | { of the <i>West-Indies</i> , the } Ounce Troy ——— | — | 10 | — | 8 | — | — |
| Black-lead, the | 112 lb ——— | 1 | 10 | — | 3 | — | — |
| Blatta bizantia, the Pound ——— | | 2 | — | — | 4 | — | — |
| Bolus | { Communis, or Armonicus, } the Hundred Weight, } containing 112 lb ——— | — | 6 | 8 | 10 | — | — |
| | { Verus, the Pound, or fine } Bole ——— | — | 8 | — | 2 | 8 | — |
| Eorax | { in Paste, or unrefin'd, com- } monly call'd Tincal, the } Pound ——— | 3 | 4 | — | 2 | — | — |
| | { refin'd, the Pound ——— | 13 | 4 | — | 5 | 4 | — |
| Bunkins, Holywortles, or Pifolochia, } the Pound ——— | | 2 | 6 | — | 1 | 4 | — |
| Calamus, the Pound ——— | | — | 8 | — | 6 | — | — |
| Cambogium, or Gutta Gambæ, the } Pound ——— | | 3 | 4 | — | 2 | 8 | — |
| Camphire | { refin'd, the Pound ——— | 5 | — | — | 13 | 4 | — |
| | { unrefin'd, the Pound ——— | 2 | 6 | — | 6 | 8 | — |
| Cancroculus, the Pound ——— | | 4 | — | — | 6 | 8 | — |
| Cantharides, the Pound ——— | | 5 | — | — | 8 | — | — |
| Caraway Seeds, the | 112 lb ——— | 1 | 4 | — | 13 | 4 | — |
| Cardomomes, the Pound ——— | | 3 | — | — | 5 | — | — |
| Carlina, the Pound ——— | | 1 | — | — | 1 | 4 | — |
| Carolina, the Pound ——— | | — | 4 | — | 8 | — | — |
| Carpo Balsami, the Pound ——— | | 4 | — | — | 5 | — | — |
| Carrabe, or Succinum, the Pound ——— | | 1 | — | — | 2 | 8 | — |
| Carthamus Seeds, the Pound ——— | | — | 8 | — | 8 | — | — |

D

[195]

D

from Great Britain, or the
Plantations.

from elsewhere.

| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
|---|---|----|----|-----------------|--|----|----|-----------------|--|---|----|----------------|-----------------|--|----|----------------|-----------------|
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | | | 5 | $13\frac{1}{3}$ | | | 4 | $14\frac{1}{3}$ | | | 6 | $5\frac{1}{3}$ | | | 5 | $8\frac{1}{3}$ | |
| B | | 4 | 2 | $16\frac{2}{3}$ | | 3 | 11 | $19\frac{2}{3}$ | | | 4 | 4 | $14\frac{2}{3}$ | | 4 | 18 | $2\frac{2}{3}$ |
| C | | | 2 | $9\frac{1}{3}$ | | 2 | 4 | $5\frac{1}{3}$ | | | 3 | 1 | $15\frac{1}{3}$ | | 2 | 6 | $3\frac{1}{3}$ |
| D | | | 1 | $10\frac{1}{3}$ | | 1 | 6 | $16\frac{4}{3}$ | | | 2 | 1 | $3\frac{7}{3}$ | | 1 | 8 | $2\frac{2}{3}$ |
| E | | | 3 | $13\frac{3}{3}$ | | | 2 | $19\frac{3}{3}$ | | | 4 | 3 | $2\frac{3}{3}$ | | | 3 | $4\frac{3}{3}$ |
| F | | | 2 | $5\frac{9}{3}$ | | | 1 | $13\frac{2}{3}$ | | | 2 | 12 | $2\frac{2}{3}$ | | | 1 | $17\frac{1}{3}$ |
| G | | | 5 | $13\frac{1}{3}$ | | | 4 | $4\frac{9}{3}$ | | | 6 | 12 | $2\frac{2}{3}$ | | | 4 | $14\frac{2}{3}$ |
| H | | 6 | 1 | $13\frac{3}{3}$ | | 4 | 8 | $11\frac{3}{3}$ | | | | | | | | | |
| I | | | 10 | $4\frac{6}{3}$ | | | 7 | $7\frac{6}{3}$ | | | 1 | | $2\frac{6}{3}$ | | | 8 | $6\frac{6}{3}$ |
| J | | 4 | 2 | $18\frac{4}{3}$ | | 3 | 6 | $7\frac{4}{3}$ | | | 4 | 8 | $12\frac{4}{3}$ | | 3 | 9 | $4\frac{4}{3}$ |
| K | | | 3 | $7\frac{2}{3}$ | | | 2 | $16\frac{1}{3}$ | | | | 3 | $15\frac{1}{3}$ | | | 3 | $2\frac{1}{3}$ |
| L | | | 9 | $8\frac{4}{3}$ | | | 7 | $10\frac{4}{3}$ | | | 10 | 14 | $2\frac{2}{3}$ | | | 8 | $3\frac{7}{3}$ |
| M | | | 1 | $17\frac{1}{3}$ | | | 1 | $13\frac{2}{3}$ | | | 2 | | $1\frac{6}{3}$ | | | 1 | $15\frac{1}{3}$ |
| N | | | 3 | $1\frac{4}{3}$ | | 2 | 1 | $1\frac{4}{3}$ | | | 3 | 13 | $1\frac{7}{3}$ | | | 2 | $7\frac{6}{3}$ |
| O | | | 10 | $12\frac{4}{3}$ | | | 6 | $16\frac{4}{3}$ | | | 1 | 1 | $2\frac{6}{3}$ | | | 8 | $1\frac{1}{3}$ |
| P | | | 2 | $3\frac{2}{3}$ | | | 1 | $9\frac{2}{3}$ | | | | 2 | $13\frac{1}{3}$ | | | 1 | $14\frac{1}{3}$ |
| Q | | | | $13\frac{6}{3}$ | | | 9 | $1\frac{1}{3}$ | | | | 15 | $5\frac{9}{3}$ | | | 10 | $5\frac{3}{3}$ |
| R | | | 3 | $8\frac{2}{3}$ | | 2 | 9 | $2\frac{2}{3}$ | | | 4 | | $5\frac{6}{3}$ | | | 2 | $15\frac{1}{3}$ |
| S | | | 10 | $7\frac{2}{3}$ | | | 8 | $18\frac{9}{3}$ | | | 11 | 6 | $2\frac{2}{3}$ | | | 9 | $8\frac{2}{3}$ |
| T | | | 5 | $3\frac{1}{3}$ | | 4 | 9 | $2\frac{9}{3}$ | | | | 5 | $13\frac{1}{3}$ | | | 4 | $14\frac{1}{3}$ |
| V | | | 6 | $1\frac{4}{3}$ | | 4 | 18 | | | | | 6 | $16\frac{6}{3}$ | | | 5 | $5\frac{3}{3}$ |
| U | | | 7 | $7\frac{6}{3}$ | | | 5 | $18\frac{3}{3}$ | | | 8 | 6 | $2\frac{2}{3}$ | | | 6 | $8\frac{6}{3}$ |
| W | | 1 | 9 | $4\frac{3}{3}$ | | 1 | 2 | $7\frac{1}{3}$ | | | 2 | 1 | $15\frac{1}{3}$ | | 1 | 4 | $12\frac{4}{3}$ |
| X | | | 4 | $10\frac{3}{3}$ | | | 3 | $13\frac{1}{3}$ | | | | 5 | $2\frac{2}{3}$ | | | 3 | $19\frac{1}{3}$ |
| Y | | | 1 | $6\frac{1}{3}$ | | | 1 | $3\frac{1}{3}$ | | | | 1 | $10\frac{6}{3}$ | | | 1 | $2\frac{1}{3}$ |
| Z | | | | $11\frac{8}{3}$ | | | 9 | $2\frac{1}{3}$ | | | | 12 | $4\frac{4}{3}$ | | | 10 | $7\frac{4}{3}$ |
| A | | | 5 | $2\frac{2}{3}$ | | | 3 | $19\frac{1}{3}$ | | | 5 | 17 | $1\frac{1}{3}$ | | | 4 | $6\frac{4}{3}$ |
| B | | | 2 | $1\frac{2}{3}$ | | | 1 | $15\frac{3}{3}$ | | | 2 | 5 | $7\frac{7}{3}$ | | | 1 | $17\frac{1}{3}$ |
| C | | | | $15\frac{3}{3}$ | | | 11 | $2\frac{2}{3}$ | | | | 17 | $7\frac{7}{3}$ | | | | $12\frac{4}{3}$ |

Can be im-
ported from
Great Bri-
tain only

Inwards.

RATES

| | | CUSTOM | | | EXCISE. | | | |
|---|--|-----------|-----------|-----------|-----------|-----------|-----------|---|
| DRUGGS, <i>vocat.</i> | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
| Cassia — | { Fistula, the Pound, of all Sorts ————— Lignea, the Pound ————— } | — | 1 | 6 | — | 1 | — | A |
| Castoreum, or Beaver-Cods, the Pound— | | — | 1 | 8 | — | 2 | — | B |
| Cerussa, the 112 lb ————— | | — | 10 | — | — | 2 | — | C |
| Cetrach, the Pound ————— | | — | 10 | — | — | 3 | — | D |
| China Roots, the Pound ————— | | — | 1 | — | — | 1 | 4 | E |
| Christal, in broken Pieces, for physical Uses, the Pound ————— } | | — | 6 | 8 | — | 6 | — | F |
| Ciceres white and red, the Pound ————— | | — | 3 | 4 | — | 6 | 8 | G |
| Cinabrium, or Vermilion, the Pound ————— | | — | — | 6 | — | — | 8 | H |
| Ciperus longus & rotundus, the 112 lb — | | — | 2 | 6 | — | 6 | 8 | I |
| Citrago, the Pound ————— | | — | 1 | 13 | 4 | 3 | 14 | J |
| Civet, the Ounce Troy ————— | | — | 1 | — | — | 1 | — | K |
| * Cocoa-Nutts, the Pound ————— | | — | 2 | — | — | 4 | — | L |
| Additional Duty, per Pound ————— | | — | — | 10 | † | 1 | 6 | M |
| Coculus Indiæ, the Pound ————— | | — | — | — | — | — | — | N |
| Coloquintida, the Pound ————— | | — | 2 | — | — | 1 | 4 | O |
| Copperas-- { white, the 112 lb ————— blue, of <i>Dansk</i> or <i>Hungary</i> , the 112 lb ————— } | | — | 2 | — | — | 3 | — | P |
| Coral — { red or white, in Frag- ments, for physical Uses, the Pound ————— } | | — | 2 | — | 4 | 13 | 4 | Q |
| Corfu-ber-ries — { whole, the Pound ————— the Pound, for Excise ————— and for the Value of every 20 s. on Oath, Custom-- } | | — | 1 | — | — | 1 | 17 | R |
| Coriander Seeds, the 112 lb ————— | | — | 3 | 4 | — | 2 | 8 | S |
| Cortex — { Caperum, the Pound ————— Guaici, the 112 lb ————— Mandragoræ, the Pound — Tamarisci, the Pound — Winteranus, the Pound — | | — | 1 | — | — | 1 | — | T |
| Cofcus, dulcis & amarus, the Pound ————— | | — | — | — | — | 5 | — | V |
| Cubebs, the Pound ————— | | — | — | — | — | — | — | U |
| Cummin Seeds, the 112 lb ————— | | — | 1 | — | — | 1 | 4 | W |
| Cuscûta, the Pound ————— | | — | 3 | — | — | 2 | — | X |
| Cyclamen, or Panis porcinus, the Pound — | | — | — | — | 4 | 13 | 4 | Y |
| | | — | 2 | — | — | 2 | — | Z |
| | | — | — | 8 | — | 1 | — | A |
| | | — | — | 8 | — | 2 | 8 | B |
| | | — | 1 | 8 | — | 2 | 8 | C |
| | | — | 1 | 4 | — | 1 | 4 | D |
| | | — | 1 | 13 | 4 | 3 | 6 | E |
| | | — | 1 | — | — | 1 | — | F |
| | | — | 2 | — | — | 2 | 8 | G |

† *Rated*
originally in
A. E.

D

[197]

D

from Great Britain, or the
Plantations.

from elsewhere.

to be paid
down at Im-
portation.to be repaid on
Exportation
in Time.to be paid
down at Im-
portation.to be repaid on
Exportation
in Time.A
B
C
D
E
F
G
H
I
J
K
L
M
N
O
P
Q
R
S
T
U
V
W
X
Y
Z
A
B
C
D
E
F
G

| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
|---|---|----|----|--------------------|--|----|----|--------------------|---|----|----|--------------------|--|----|----|--------------------|
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | — | — | 1 | 8 $\frac{19}{50}$ | — | — | 19 | 100 | — | — | 1 | 14 $\frac{2}{25}$ | — | — | 1 | 3 |
| B | — | — | 2 | 1 $\frac{14}{25}$ | — | — | 1 | 12 $\frac{3}{50}$ | — | — | 2 | 7 $\frac{67}{75}$ | — | — | 1 | 15 $\frac{17}{75}$ |
| C | — | 2 | 4 | 5 $\frac{1}{5}$ | — | 2 | 1 | 8 $\frac{1}{5}$ | — | 2 | 6 | 3 $\frac{1}{5}$ | — | 2 | 2 | 7 $\frac{1}{5}$ |
| D | — | 3 | 3 | 10 $\frac{4}{5}$ | — | 3 | — | 13 $\frac{4}{5}$ | — | 3 | 5 | 8 $\frac{4}{5}$ | — | 3 | 1 | 12 $\frac{4}{5}$ |
| E | — | — | 1 | 6 $\frac{11}{25}$ | — | — | 1 | 37 $\frac{1}{50}$ | — | — | 1 | 10 $\frac{6}{25}$ | — | — | 1 | 2 $\frac{16}{25}$ |
| F | — | — | 7 | 3 $\frac{17}{25}$ | — | — | 5 | 5 $\frac{17}{25}$ | — | — | 8 | 9 $\frac{1}{75}$ | — | — | 5 | 18 $\frac{26}{75}$ |
| G | — | — | 5 | 13 $\frac{1}{5}$ | — | — | 4 | 14 $\frac{1}{5}$ | — | — | 6 | 15 $\frac{13}{15}$ | — | — | 5 | — $\frac{8}{15}$ |
| H | — | — | 13 | 1 $\frac{11}{50}$ | — | — | 10 | 37 $\frac{1}{100}$ | — | — | 15 | 3 $\frac{3}{25}$ | — | — | 11 | 8 $\frac{1}{25}$ |
| I | — | — | 5 | 3 $\frac{7}{10}$ | — | — | 4 | 9 $\frac{9}{20}$ | — | — | 5 | 13 $\frac{1}{5}$ | — | — | 4 | 14 $\frac{1}{5}$ |
| J | — | 5 | 1 | 2 $\frac{2}{25}$ | — | 4 | 3 | 12 $\frac{6}{25}$ | — | 5 | 7 | 8 $\frac{63}{75}$ | — | 4 | 6 | 19 $\frac{43}{75}$ |
| K | — | — | 1 | 2 $\frac{17}{25}$ | — | — | 1 | 16 $\frac{49}{50}$ | — | — | 1 | 6 $\frac{12}{25}$ | — | — | 18 | 2 $\frac{2}{25}$ |
| L | — | 5 | 7 | 18 $\frac{2}{5}$ | — | 4 | 8 | 10 $\frac{2}{5}$ | — | 6 | 3 | 10 $\frac{2}{5}$ | — | 5 | — | 6 $\frac{2}{5}$ |
| M | — | — | 1 | 6 $\frac{21}{50}$ | — | — | 1 | 1 $\frac{67}{100}$ | — | — | 1 | 9 $\frac{44}{75}$ | — | — | 1 | 3 $\frac{9}{75}$ |
| N | — | — | 2 | 16 $\frac{2}{5}$ | — | — | 2 | 16 $\frac{2}{5}$ | — | — | 2 | 16 $\frac{2}{5}$ | — | — | 2 | 16 $\frac{2}{5}$ |
| O | — | — | 1 | 17 $\frac{21}{25}$ | — | — | 1 | 6 $\frac{11}{25}$ | — | — | 2 | 5 $\frac{11}{25}$ | — | — | 1 | 10 $\frac{6}{25}$ |
| P | — | — | 2 | 16 $\frac{16}{25}$ | — | — | 2 | 5 $\frac{6}{25}$ | — | — | 3 | 4 $\frac{6}{25}$ | — | — | 2 | 9 $\frac{1}{25}$ |
| Q | — | 6 | 3 | 8 $\frac{4}{5}$ | — | 5 | 4 | — $\frac{4}{5}$ | — | 6 | 1 | — $\frac{4}{5}$ | — | 5 | 7 | 16 $\frac{4}{5}$ |
| R | — | 2 | 3 | 17 $\frac{23}{25}$ | — | 2 | — | 9 $\frac{13}{25}$ | — | 2 | 6 | 3 $\frac{13}{25}$ | — | 2 | 1 | 12 $\frac{8}{25}$ |
| S | — | — | 3 | 8 $\frac{2}{25}$ | — | — | 2 | 9 $\frac{2}{25}$ | — | — | 4 | — $\frac{56}{75}$ | — | — | 2 | 15 $\frac{31}{75}$ |
| T | — | — | 1 | 10 $\frac{13}{5}$ | — | — | 1 | 4 $\frac{19}{5}$ | — | 2 | 2 | 9 $\frac{3}{5}$ | — | — | 1 | 6 $\frac{17}{5}$ |
| V | — | — | 2 | 16 $\frac{2}{5}$ | — | — | 2 | 16 $\frac{2}{5}$ | — | — | 2 | 16 $\frac{2}{5}$ | — | — | 2 | 16 $\frac{2}{5}$ |
| U | — | — | 11 | 8 | — | — | 5 | 14 | — | — | 1 | 3 | 4 | — | 7 | 12 |
| W | — | 2 | — | 18 $\frac{18}{25}$ | — | — | 1 | 7 $\frac{4}{5}$ | — | 2 | 4 | 14 $\frac{18}{25}$ | — | — | 1 | 9 $\frac{218}{25}$ |
| X | — | — | 1 | 13 $\frac{24}{25}$ | — | — | 1 | 8 $\frac{13}{50}$ | — | — | 1 | 17 $\frac{19}{25}$ | — | — | 1 | 10 $\frac{4}{25}$ |
| Y | — | 7 | 2 | 16 $\frac{1}{5}$ | — | 5 | 9 | 14 $\frac{1}{5}$ | — | 8 | 2 | 4 $\frac{1}{5}$ | — | 6 | 4 | 8 $\frac{1}{5}$ |
| Z | — | — | 2 | 5 $\frac{9}{25}$ | — | — | 1 | 13 $\frac{24}{25}$ | — | — | 2 | 12 $\frac{24}{25}$ | — | — | 1 | 17 $\frac{19}{25}$ |
| A | — | — | — | 18 $\frac{22}{25}$ | — | — | — | 15 $\frac{22}{25}$ | — | — | 1 | 1 $\frac{31}{75}$ | — | — | — | 16 $\frac{26}{75}$ |
| B | — | — | 1 | 17 $\frac{17}{25}$ | — | — | 1 | 13 $\frac{22}{25}$ | — | — | 2 | — $\frac{16}{75}$ | — | — | 1 | 15 $\frac{11}{75}$ |
| C | — | — | 2 | 9 $\frac{5}{25}$ | — | — | 1 | 19 $\frac{20}{25}$ | — | — | 2 | 15 $\frac{31}{75}$ | — | — | 2 | 2 $\frac{56}{75}$ |
| D | — | — | 1 | 10 $\frac{6}{25}$ | — | — | 1 | 2 $\frac{10}{25}$ | — | — | 1 | 15 $\frac{23}{75}$ | — | — | 1 | 5 $\frac{13}{75}$ |
| E | — | 4 | 8 | 12 $\frac{17}{25}$ | — | 3 | 11 | 2 $\frac{49}{25}$ | — | 5 | 2 | 18 $\frac{12}{25}$ | — | 4 | 2 | 5 $\frac{1}{25}$ |
| F | — | — | 1 | 2 $\frac{22}{25}$ | — | — | — | 16 $\frac{12}{25}$ | — | — | 1 | 6 $\frac{12}{25}$ | — | — | — | 18 $\frac{22}{25}$ |
| G | — | — | 2 | 12 $\frac{5}{25}$ | — | — | 2 | 1 $\frac{12}{25}$ | — | — | 3 | — $\frac{12}{25}$ | — | — | 2 | 5 $\frac{7}{25}$ |

Cyprus

Inwards.

RATES

| | CUSTOM | | | EXCISE | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|---|
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
| DRUGGS, <i>vocat.</i> | | | | | | | |
| Cyprus Nuts, the Pound | | | 8 | | | 8 | A |
| But Vide <i>Nux Cupressi.</i> | | | | | | | |
| Daucus Creticus, the Pound | | 4 | | | 4 | 8 | B |
| Diagredium, or Scamony, the Pound | 1 | | | 1 | 4 | | C |
| Diptamus- { Leaves, the Pound | | 1 | | | 8 | | D |
| { Roots, the Pound | | 1 | 6 | | 2 | 8 | E |
| Doronicum, the Pound | | 2 | 6 | | 3 | 4 | F |
| Eleborus, albus & niger, the Pound | | | 8 | | 1 | | G |
| Epithemum, the Pound | | 1 | | | 3 | 4 | H |
| Es-ustum, the Pound | | 1 | 4 | | 3 | 4 | I |
| Euphorbium, the Pound | | | 8 | | | 8 | J |
| Fennel Seeds, the Pound | | | 6 | | 1 | 4 | K |
| Fenugreek, the 112 lb | 15 | | | 3 | | | L |
| Flory, the Pound | | 2 | | | 4 | | M |
| Flowers, Vide Leaves. | | | | | | | |
| Folium Indiæ, the Pound | | 5 | | | 6 | 8 | N |
| Fox-lungs, the Pound | | 3 | | | 2 | 8 | O |
| Frankincense of France, or Parrosin } the 112 lb | 12 | | | 1 | 4 | | P |
| Galanga, the Pound | | 1 | 6 | | 2 | 8 | Q |
| Galbanum, the Pound | | 1 | 6 | | 4 | | R |
| General, the Pound | | 1 | 4 | | 2 | | S |
| Gentiana, the Pound | | | 6 | | | 8 | T |
| Ginny Pepper, the Pound | | 1 | | | 1 | 4 | V |
| Grains of Ginny, or French Grains, } the 112 lb. (But vide Grains in } the Letter G.) | 1 | 10 | | 2 | 8 | | U |
| Grana — { Pinæ, the Pound | | 1 | | | 1 | 4 | W |
| { Tinctorum, the Pound | | 2 | | | 2 | | X |
| Green Ginger, the Pound | | 2 | | | 1 | | Y |
| { Animi, the Pound | | 1 | | | 4 | | Z |
| { Arabick, or Gum Seneca, the } 112 lb | 1 | 10 | | 1 | 10 | | A |
| Armoniack, the Pound | | 1 | | | 2 | | B |
| Caramen, the Pound | | | 6 | | 4 | | C |
| Carannæ, the Pound | | 4 | | | 1 | | D |
| Elemni, the Pound | | 10 | | | 5 | | E |
| Guiaci, the Pound | | 5 | | | 6 | 8 | F |
| Hederæ, the Pound | | 4 | | | 4 | | G |
| Juniperi. Vide <i>Sandracha.</i> | | | | | | | |

Gum

from Great Britain, or the
Plantations.

from elsewhere.

to be paid
down at Im-
portation.to be repaid on
Exportation
in Time.to be paid
down at Im-
portation.to be repaid on
Exportation
in Time.

| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
|---|----|----|----|--------------------|----|----|----|---------------------|--|----|----|----|--------------------|----|----|----|--------------------|
| A | | | | 15 $\frac{3}{4}$ | | | | 11 $\frac{8}{25}$ | | | | | 17 $\frac{4}{75}$ | | | | 12 $\frac{4}{75}$ |
| B | | | 4 | 18 $\frac{6}{25}$ | | | 3 | 15 $\frac{11}{25}$ | | | | 5 | 13 $\frac{11}{25}$ | | | 4 | 3 $\frac{1}{25}$ |
| C | | 2 | | 18 $\frac{18}{25}$ | | | 1 | 7 $\frac{4}{25}$ | | | 2 | 4 | 14 $\frac{18}{25}$ | | | 1 | 9 $\frac{2}{25}$ |
| D | | | 5 | 1 $\frac{16}{25}$ | | | 4 | 15 $\frac{47}{50}$ | | | | 5 | 5 $\frac{11}{25}$ | | | 4 | 17 $\frac{2}{25}$ |
| E | | | 3 | 17 $\frac{13}{50}$ | | | 3 | 8 $\frac{71}{100}$ | | | | 4 | 2 $\frac{24}{25}$ | | | 3 | 11 $\frac{14}{25}$ |
| F | | | 3 | 6 $\frac{1}{10}$ | | | 2 | 11 $\frac{17}{20}$ | | | | 3 | 15 $\frac{3}{5}$ | | | 2 | 16 $\frac{3}{25}$ |
| G | | | | 18 $\frac{22}{25}$ | | | | 15 $\frac{2}{25}$ | | | | 1 | 1 $\frac{31}{75}$ | | | | 16 $\frac{26}{75}$ |
| H | | | 2 | 9 | | | 2 | 3 $\frac{3}{10}$ | | | | 2 | 12 $\frac{4}{5}$ | | | 2 | 5 $\frac{1}{5}$ |
| I | | | 2 | 12 $\frac{4}{5}$ | | | 2 | 5 $\frac{1}{5}$ | | | | 2 | 17 $\frac{13}{25}$ | | | 2 | 7 $\frac{11}{25}$ |
| J | | | | 15 $\frac{3}{25}$ | | | | 11 $\frac{8}{25}$ | | | | | 17 $\frac{49}{75}$ | | | | 12 $\frac{4}{25}$ |
| K | | | 1 | 3 $\frac{7}{50}$ | | | | 17 $\frac{89}{100}$ | | | | 1 | 2 $\frac{16}{25}$ | | | | 18 $\frac{21}{25}$ |
| L | | 3 | 6 | 7 $\frac{4}{5}$ | | 3 | 2 | 2 $\frac{3}{10}$ | | | 3 | 9 | 4 $\frac{4}{5}$ | | 3 | 3 | 10 $\frac{4}{5}$ |
| M | | | 3 | 7 $\frac{23}{25}$ | | | 2 | 16 $\frac{13}{25}$ | | | | 3 | 15 $\frac{13}{25}$ | | | 3 | — $\frac{8}{25}$ |
| N | | | 6 | 12 $\frac{1}{5}$ | | | 5 | 3 $\frac{7}{10}$ | | | | 7 | 11 $\frac{1}{5}$ | | | 5 | 13 $\frac{1}{5}$ |
| O | | | 3 | 4 $\frac{7}{25}$ | | | 2 | 7 $\frac{9}{50}$ | | | | 3 | 15 $\frac{17}{25}$ | | | 2 | 12 $\frac{22}{25}$ |
| P | | 1 | 8 | 7 $\frac{11}{25}$ | | 1 | 10 | 13 $\frac{3}{25}$ | | | 1 | 4 | 19 $\frac{3}{25}$ | | | 1 | 6 $\frac{123}{25}$ |
| Q | | | 3 | 17 $\frac{13}{50}$ | | | 3 | 8 $\frac{71}{100}$ | | | | 4 | 2 $\frac{24}{25}$ | | | 3 | 11 $\frac{14}{25}$ |
| R | | | 3 | 2 $\frac{16}{50}$ | | | 2 | 13 $\frac{67}{100}$ | | | | 3 | 7 $\frac{23}{25}$ | | | 2 | 16 $\frac{13}{25}$ |
| S | | | 1 | 17 $\frac{19}{25}$ | | | 1 | 10 $\frac{4}{25}$ | | | | 2 | 2 $\frac{62}{75}$ | | | 1 | 12 $\frac{5}{25}$ |
| T | | | | 13 $\frac{15}{50}$ | | | 1 | 10 $\frac{37}{100}$ | | | | | 15 $\frac{3}{25}$ | | | 1 | 11 $\frac{2}{25}$ |
| V | | | 1 | 6 $\frac{11}{25}$ | | | 1 | — $\frac{37}{50}$ | | | | 1 | 10 $\frac{6}{25}$ | | | 1 | 2 $\frac{16}{25}$ |
| U | | | | | | | | | | | | | | | | | |
| W | | | 1 | 6 $\frac{11}{25}$ | | | 1 | — $\frac{37}{50}$ | | | | 1 | 10 $\frac{6}{25}$ | | | 1 | 2 $\frac{16}{25}$ |
| X | | | 2 | 5 $\frac{9}{25}$ | | | 1 | 13 $\frac{24}{25}$ | | | | 2 | 12 $\frac{24}{25}$ | | | 1 | 17 $\frac{19}{25}$ |
| Y | | 1 | | 8 $\frac{2}{25}$ | | | 1 | 17 | | | 1 | | 16 | | | 1 | — $\frac{4}{25}$ |
| Z | | | 2 | 16 $\frac{13}{25}$ | | | 2 | 10 $\frac{41}{50}$ | | | | 3 | — $\frac{8}{25}$ | | | 2 | 12 $\frac{18}{25}$ |
| A | | 2 | 10 | — $\frac{2}{5}$ | | 2 | 1 | 9 $\frac{2}{5}$ | | | 3 | 3 | 14 $\frac{2}{5}$ | | 2 | 4 | 6 $\frac{2}{5}$ |
| B | | | 1 | 13 $\frac{24}{25}$ | | | 1 | 8 $\frac{13}{50}$ | | | | 1 | 17 $\frac{19}{25}$ | | | 1 | 10 $\frac{4}{25}$ |
| C | | | 2 | 10 $\frac{41}{50}$ | | | 2 | 7 $\frac{97}{100}$ | | | | 2 | 12 $\frac{12}{25}$ | | | 2 | 8 $\frac{23}{25}$ |
| D | | 1 | 1 | 11 $\frac{1}{5}$ | | 1 | | 8 $\frac{2}{25}$ | | | 1 | 2 | 6 $\frac{12}{25}$ | | | 1 | — $\frac{16}{25}$ |
| E | | | 8 | 10 $\frac{2}{5}$ | | | 5 | 13 $\frac{2}{25}$ | | | | 10 | 8 $\frac{1}{25}$ | | | 6 | 12 $\frac{2}{25}$ |
| F | | | 6 | 12 $\frac{1}{5}$ | | | 5 | 3 $\frac{7}{25}$ | | | | 7 | 11 $\frac{1}{25}$ | | | 5 | 13 $\frac{1}{25}$ |
| G | | | 4 | 10 $\frac{1}{25}$ | | | 3 | 7 $\frac{23}{25}$ | | | | 5 | 5 $\frac{2}{25}$ | | | 3 | 13 $\frac{13}{25}$ |

Gum

Inwards.

RATES

| | | CUSTOM | | | EXCISE. | | | |
|----------------------------|---|-----------|-----------|-----------|-----------|-----------|-----------|---|
| DRUGGS, <i>vocat.</i> | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
| Gum | Lack, the Pound | — | 1 | — | — | 2 | — | A |
| | Opopanax, the Pound | — | 6 | 8 | — | 6 | — | B |
| | Sandrake, or Gum Juniperi, the 112 lb. (But vide Sandra-cha.) | 1 | 8 | — | 3 | — | — | C |
| | Saracol, the Pound | — | 1 | 6 | — | 2 | 8 | D |
| | Seneca. Vide Gum Arabick. | — | — | — | — | — | — | |
| | Serapinum, the Pound, or Sagapenum | — | 1 | — | — | 3 | — | E |
| | Tacamahaccæ, the Pound | — | 4 | — | 1 | — | — | F |
| | Tragagant, the Pound | — | 1 | — | — | 1 | 6 | G |
| | Gutta Gambæ. Vide Cambogium. | — | — | — | — | — | — | |
| | Hermodystylus, the Pound | — | 2 | — | — | 2 | 4 | H |
| Holiwortles. Vide Bunkins. | | — | — | — | — | — | — | |
| | Horns of { the Hundred, or five Score } | 1 | 10 | — | — | — | — | I |
| | Harts or { in Custom } | — | — | — | — | — | — | |
| | Stags — { the 112 lb. in Excise } | — | — | — | 5 | — | — | J |
| | Hypocistis, the Pound | — | 2 | — | — | 3 | 4 | K |
| | Jallop, the Pound | — | 4 | — | — | 8 | — | L |
| | Incense, or Olibanum, the 112 lb. (But vide Olibanum.) | 5 | — | — | 7 | 4 | — | N |
| | Ireos, (Orris) the 112 lb | 2 | 10 | — | 6 | — | — | O |
| | Ison-Glass, the 112 lb | 5 | — | — | 20 | — | — | P |
| | Jujubes, the Pound | — | 1 | — | — | 1 | — | Q |
| | † Juniper-berries, the 112 lb | 1 | — | — | 149 | 6 | 8 | R |
| | Lapdanum, or Lapodonum, the Pound | — | 1 | — | — | 2 | 8 | S |
| Lapis | Calaminaris, the 112 lb | — | 16 | 8 | 1 | 17 | 4 | T |
| | Contra-yerva, the Ounce | — | 5 | — | — | 6 | 8 | V |
| | Hematitis, the Pound | — | 1 | — | — | 4 | — | U |
| | Judaicus, the Pound | — | 1 | — | — | 2 | — | W |
| | Lazuli, the Pound | — | 10 | — | — | 13 | 4 | X |
| | Tutiæ, the Pound | — | 1 | — | — | 2 | — | Y |
| Lapodonum. Vide Lapdanum. | | — | — | — | — | — | — | |
| Leaves | { of Roses, the Pound | — | 1 | — | — | 1 | 8 | Z |
| | { of Violets, or Flowers, the Pound | — | — | 8 | — | 1 | 8 | A |
| | Lentils, the Pound | — | — | 3 | — | — | 8 | B |
| Lignum | { Aloes, the Pound | — | 10 | — | 1 | — | — | C |
| | { Asphaltum, the Pound | — | 1 | — | — | 2 | — | D |
| | { Nephreticum, the Pound | — | 4 | — | — | 2 | 8 | E |

† Rated in
A. E. at 3 s.
4 d. per
Pound.

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|----|----|------------------------|--------------------------------------|----|-----------------------|----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | | | 1 13 $\frac{24}{25}$ | | | 1 8 $\frac{13}{20}$ | |
| B | | | 7 3 $\frac{17}{25}$ | | | 5 5 $\frac{17}{25}$ | |
| C | | | | | | | |
| D | | | 3 17 $\frac{13}{50}$ | | | 3 8 $\frac{71}{100}$ | |
| E | | | 2 5 $\frac{6}{25}$ | | | 1 19 $\frac{27}{50}$ | |
| F | | | 1 11 $\frac{1}{5}$ | | | 1 8 $\frac{2}{5}$ | |
| G | | | 1 8 $\frac{8}{25}$ | | | 1 2 $\frac{31}{50}$ | |
| H | | | 2 9 $\frac{3}{25}$ | | | 1 17 $\frac{18}{25}$ | |
| I | | | 1 5 2 | | | 8 11 | |
| J | | | 4 8 8 | | | 4 8 8 | |
| K | | | 3 $\frac{2}{5}$ | | | 2 9 | |
| L | | | 6 15 $\frac{21}{25}$ | | | 5 13 $\frac{1}{25}$ | |
| N | | | | | | | |
| O | | | 8 3 $\frac{3}{5}$ | | | 6 9 18 $\frac{3}{5}$ | |
| P | | | 1 3 6 12 | | | 1 1 2 2 | |
| Q | | | 1 2 $\frac{17}{25}$ | | | 16 $\frac{49}{50}$ | |
| R | | | 7 1 3 17 $\frac{3}{5}$ | | | 7 10 3 $\frac{3}{5}$ | |
| S | | | 2 1 $\frac{12}{25}$ | | | 1 15 $\frac{39}{50}$ | |
| T | | | 2 6 11 $\frac{3}{25}$ | | | 2 1 16 $\frac{3}{25}$ | |
| V | | | 6 12 $\frac{1}{5}$ | | | 5 3 $\frac{7}{10}$ | |
| U | | | 2 16 $\frac{13}{50}$ | | | 2 10 $\frac{41}{50}$ | |
| W | | | 1 13 $\frac{24}{25}$ | | | 1 8 $\frac{13}{20}$ | |
| X | | | 1 1 4 $\frac{2}{5}$ | | | 10 7 $\frac{2}{5}$ | |
| Y | | | 1 13 $\frac{24}{25}$ | | | 1 8 $\frac{13}{20}$ | |
| Z | | | 1 10 $\frac{1}{5}$ | | | 1 4 $\frac{1}{2}$ | |
| A | | | 1 6 $\frac{2}{5}$ | | | 1 2 $\frac{3}{5}$ | |
| B | | | 10 $\frac{37}{100}$ | | | 8 $\frac{189}{200}$ | |
| C | | | 1 4 19 $\frac{1}{100}$ | | | 1 2 2 $\frac{1}{100}$ | |
| D | | | 1 13 $\frac{12}{25}$ | | | 1 8 $\frac{13}{20}$ | |
| E | | | 3 15 $\frac{1}{5}$ | | | 2 12 $\frac{1}{5}$ | |

from Great Britain, or the
Plantations.

from elsewhere.

| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
|---|---|----|----|------------------|--|----|----|------------------|--|---|----|----|------------------|--|----|----|------------------|
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | | 1 | 1 | $4\frac{2}{5}$ | | 10 | 7 | $\frac{2}{5}$ | | 1 | 3 | 2 | $\frac{2}{5}$ | | 11 | 6 | $\frac{2}{5}$ |
| B | | 1 | 4 | $19\frac{3}{5}$ | | 1 | 2 | $\frac{2}{5}$ | | 1 | 6 | 17 | $\frac{3}{5}$ | | 1 | 3 | $\frac{1}{5}$ |
| C | | 2 | 11 | $\frac{4}{5}$ | | 2 | 7 | $12\frac{2}{5}$ | | 3 | 1 | 6 | $\frac{2}{5}$ | | 2 | 8 | $15\frac{1}{5}$ |
| D | | 2 | 4 | $5\frac{1}{5}$ | | 2 | 1 | $8\frac{1}{5}$ | | 2 | 6 | 3 | $\frac{1}{5}$ | | 2 | 2 | $7\frac{1}{5}$ |
| E | | | 1 | $10\frac{6}{5}$ | | | 1 | $2\frac{16}{5}$ | | | 1 | 15 | $\frac{2}{5}$ | | | 1 | $5\frac{1}{5}$ |
| F | | 1 | 7 | $4\frac{18}{5}$ | | 1 | 4 | $7\frac{18}{5}$ | | 1 | 9 | 2 | $\frac{18}{5}$ | | 1 | 5 | $6\frac{18}{5}$ |
| G | | | 2 | $1\frac{14}{5}$ | | | 1 | $12\frac{3}{5}$ | | | 2 | 7 | $\frac{6}{5}$ | | | 1 | $17\frac{7}{5}$ |
| H | | | 1 | $13\frac{24}{5}$ | | | 1 | $8\frac{13}{5}$ | | | | 1 | $17\frac{10}{5}$ | | | 1 | $10\frac{4}{5}$ |
| I | | | 4 | $16\frac{9}{5}$ | | | 4 | $1\frac{23}{5}$ | | | | 5 | $5\frac{17}{5}$ | | | 4 | $6\frac{17}{5}$ |
| J | | | 1 | $13\frac{24}{5}$ | | | 1 | $8\frac{13}{5}$ | | | | 1 | $17\frac{10}{5}$ | | | 1 | $10\frac{4}{5}$ |
| K | | | 1 | $13\frac{24}{5}$ | | | 1 | $8\frac{13}{5}$ | | | | 1 | $17\frac{10}{5}$ | | | 1 | $10\frac{4}{5}$ |
| L | | | 4 | $18\frac{4}{5}$ | | | 3 | $19\frac{4}{5}$ | | | | 5 | $10\frac{2}{5}$ | | | 4 | $5\frac{7}{5}$ |
| M | | | 3 | $13\frac{5}{5}$ | | | 2 | $19\frac{37}{5}$ | | | | 4 | $3\frac{3}{5}$ | | | 3 | $4\frac{3}{5}$ |
| N | | | 9 | $8\frac{4}{5}$ | | | 7 | $10\frac{4}{5}$ | | | | 10 | $14\frac{2}{5}$ | | | 8 | $3\frac{7}{5}$ |
| O | | | 6 | $4\frac{1}{5}$ | | | 5 | $7\frac{1}{5}$ | | | | 6 | $15\frac{1}{5}$ | | | 5 | $13\frac{1}{5}$ |
| P | | | 1 | $13\frac{2}{5}$ | | | 1 | $8\frac{1}{5}$ | | | | 1 | $17\frac{2}{5}$ | | | 1 | $10\frac{4}{5}$ |
| Q | | | 1 | $2\frac{1}{5}$ | | | | $16\frac{1}{5}$ | | | | 1 | $6\frac{1}{5}$ | | | | $18\frac{2}{5}$ |
| R | | | 1 | $14\frac{2}{5}$ | | | 1 | $4\frac{2}{5}$ | | | | 2 | $\frac{2}{5}$ | | | 1 | $7\frac{3}{5}$ |
| S | | | 1 | $2\frac{2}{5}$ | | | | $16\frac{4}{5}$ | | | | 1 | $6\frac{1}{5}$ | | | | $18\frac{2}{5}$ |
| T | | | | | | | | | | | | | | | | | |
| V | | | 2 | $5\frac{6}{5}$ | | | 1 | $19\frac{27}{5}$ | | | | 2 | $9\frac{1}{5}$ | | | 2 | $1\frac{1}{5}$ |
| U | | | 4 | $8\frac{4}{5}$ | | | 3 | $9\frac{4}{5}$ | | | | 5 | $4\frac{4}{5}$ | | | 4 | $1\frac{4}{5}$ |
| W | | | 1 | $2\frac{4}{5}$ | | | | $11\frac{7}{5}$ | | | | 1 | $10\frac{7}{5}$ | | | | $11\frac{7}{5}$ |
| X | | | | $11\frac{2}{5}$ | | | | $2\frac{7}{5}$ | | | | | $11\frac{7}{5}$ | | | | $11\frac{7}{5}$ |
| Y | | | 3 | $8\frac{1}{5}$ | | | 2 | $10\frac{4}{5}$ | | | | 3 | $19\frac{1}{5}$ | | | 2 | $16\frac{1}{5}$ |
| Z | | 15 | 10 | $3\frac{3}{5}$ | | 13 | 2 | $5\frac{3}{5}$ | | | 17 | 7 | $9\frac{3}{5}$ | | 14 | | $17\frac{3}{5}$ |
| A | | | | $15\frac{3}{5}$ | | | 11 | $\frac{8}{5}$ | | | | 17 | $\frac{49}{5}$ | | | 12 | $\frac{44}{5}$ |
| B | | | 2 | $7\frac{6}{5}$ | | | 1 | $15\frac{21}{5}$ | | | | 2 | $14\frac{21}{5}$ | | | 1 | $19\frac{16}{5}$ |
| C | | | 2 | $5\frac{3}{5}$ | | | 1 | $2\frac{4}{5}$ | | | | 3 | $\frac{4}{5}$ | | | 1 | $10\frac{2}{5}$ |
| D | | | | $5\frac{16}{5}$ | | | | $5\frac{16}{5}$ | | | | | $5\frac{16}{5}$ | | | | $5\frac{16}{5}$ |
| E | | | 1 | $8\frac{8}{5}$ | | | 1 | $2\frac{3}{5}$ | | | | 1 | $12\frac{3}{5}$ | | | 1 | $4\frac{13}{5}$ |
| F | | | | $18\frac{22}{5}$ | | | | $15\frac{2}{5}$ | | | | 1 | $1\frac{31}{5}$ | | | | $16\frac{26}{5}$ |
| G | | | 1 | $8\frac{13}{5}$ | | | 1 | $5\frac{41}{5}$ | | | | 1 | $10\frac{4}{5}$ | | | 1 | $6\frac{9}{5}$ |
| H | | | 1 | $6\frac{11}{5}$ | | | 1 | $\frac{37}{5}$ | | | | 1 | $10\frac{6}{5}$ | | | 1 | $2\frac{16}{5}$ |

Nux

Inwards.

RATES

| DRUGGS, <i>vocat.</i> | | | CUSTOM | | | EXCISE | | |
|---|----------------------------------|--|-----------|-----------|-----------|-----------|-----------|-----------|
| | | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> |
| Nux Vomica, the Pound | | | | | 8 | | 1 | 4 |
| Oleum — { | Petro'ium, the Pound | | | 1 | 8 | | 3 | |
| | Turpentine, the Pound | | | | 6 | | 1 | |
| Olibanum, or Incense, the 112 lb | | | 5 | | | 10 | 5 | 4 |
| Opium, the Pound | | | | 10 | | | 12 | |
| Orabus, the Pound | | | | | 6 | | 1 | |
| Orange- { | Ointment, the Pound | | | 2 | 6 | | 4 | |
| | Flower-- { Water, the Gallon | | | 5 | | | 8 | |
| Orcant, or Almiet, the Pound | | | | 1 | | | 1 | |
| Origanum, the Pound | | | | | 8 | | 1 | |
| Orpment, or Auripigmentum, the 112 lb | | | 2 | | | 4 | 13 | 4 |
| Osippum Huerredum, the Pound | | | | | 6 | | 2 | |
| Ossa de Corde Cervi, the Pound | | | 2 | | | | 1 | 4 |
| Cyl { | of Almonds, the Pound | | | 1 | | | 2 | |
| | of Amber, the Pound | | | 10 | | | 1 | 4 |
| | de Bay, the 112 lb | | 2 | | | 5 | 12 | |
| | de Benne, the Pound | | | 6 | 8 | | 10 | |
| | of Mace, or Nutmegs, the Pound | | | 6 | | | 1 | 10 |
| | of Rosemary, the Pound | | | 8 | | | 6 | 8 |
| | of Scorpions, the Pound | | | 2 | 8 | | 4 | |
| of Spike, the Pound | | | | 1 | 8 | | 3 | |
| Panis Porcinus. Vide Cyclamen. | | | | | | | | |
| Panther, the Pound | | | 4 | | | 4 | | |
| Pearl Seeds, the Ounce Troy | | | | 3 | 4 | | 1 | |
| Pellitory, the Pound | | | | | 6 | | 1 | 6 |
| Pepper-long, the Pound | | | | 1 | | | 1 | 4 |
| Perrosen. Vide Frankincense. | | | | | | | | |
| Piony { | Roots, the Pound, Excise | | | | | | 2 | |
| | And for the Value of every 20 s. | | | | | | | |
| | on Oath, Custom | | | | | | | |
| Seeds, the Pound | | | | | 8 | | 1 | |
| Pistachias, or Nux Pistachia, the Pound | | | | 1 | | | 1 | |
| Pistolochia. Vide Bunkins. | | | | | | | | |
| Pix Burgundiæ, the 112 lb | | | | 15 | | | 1 | 10 |
| Polipodium, the Pound | | | | | 4 | | | 6 |
| Polium Montanum, the Pound | | | | | 8 | | 2 | |
| Pomegranate-Pills, the 112 lb | | | 2 | | | 3 | 14 | 8 |
| Poppy Seeds, the Pound | | | | | 8 | | 1 | 4 |
| Precipitate. Vide Mercury precipitate. | | | | | | | | |

A
B
C
D
E
F
G
H
I
J
K
L
M
N
O
P
Q
R
S
T
V

U
W
X
Y

Z
A
B
C
D
E
F
G
H

| from Great Britain, or the Plantations. | | | | | | | | | | from elsewhere. | | | | | | | | | |
|---|----|----|----|-------------------|--|----|----|----|--------------------|--------------------------------------|----|----|----|-------------------|--|----|----|----|-------------------|
| to be paid down at Im- portation. | | | | | to be repaid on Exportation in Time. | | | | | to be paid down at Im- portation. | | | | | to be repaid on Exportation in Time. | | | | |
| | l. | s. | d. | $\frac{1}{20}$ | | l. | s. | d. | $\frac{1}{20}$ | | l. | s. | d. | $\frac{1}{20}$ | | l. | s. | d. | $\frac{1}{20}$ |
| A | | | 1 | $2\frac{16}{25}$ | | | | 18 | $2\frac{21}{25}$ | | | | 1 | $5\frac{13}{75}$ | | | | 1 | $8\frac{7}{75}$ |
| B | | | 2 | $12\frac{21}{25}$ | | | | 2 | $3\frac{17}{50}$ | | | | 2 | $19\frac{13}{75}$ | | | | 1 | $6\frac{31}{75}$ |
| C | | | | $16\frac{49}{50}$ | | | | | $14\frac{13}{100}$ | | | | | $18\frac{22}{25}$ | | | | | $15\frac{23}{25}$ |
| D | | 14 | 4 | $16\frac{4}{25}$ | | | | 12 | $6\frac{4}{25}$ | | | | 15 | $11\frac{16}{25}$ | | | | 12 | $9\frac{16}{25}$ |
| E | | | 1 | $9\frac{9}{25}$ | | | | | $9\frac{12}{25}$ | | | | 1 | 2 | $7\frac{9}{25}$ | | | 10 | $11\frac{9}{25}$ |
| F | | | | $16\frac{49}{50}$ | | | | | $14\frac{13}{100}$ | | | | | $18\frac{22}{25}$ | | | | | $15\frac{23}{25}$ |
| G | | | 3 | $13\frac{31}{50}$ | | | | | $2\frac{19}{100}$ | | | | 4 | $3\frac{25}{50}$ | | | | 3 | $4\frac{23}{50}$ |
| H | | | 7 | $7\frac{6}{25}$ | | | | 5 | $18\frac{37}{50}$ | | | | 8 | $6\frac{6}{25}$ | | | | 6 | $8\frac{6}{25}$ |
| I | | | 1 | $2\frac{17}{25}$ | | | | | $16\frac{49}{50}$ | | | | 1 | $6\frac{12}{25}$ | | | | | $18\frac{22}{25}$ |
| J | | | | $18\frac{22}{25}$ | | | | | $15\frac{2}{25}$ | | | | 1 | $1\frac{31}{75}$ | | | | | $16\frac{26}{75}$ |
| K | | 6 | 3 | $8\frac{4}{5}$ | | | | 5 | $4\frac{4}{5}$ | | | | 6 | $11\frac{4}{5}$ | | | | 5 | $7\frac{16}{5}$ |
| L | | | 1 | $8\frac{13}{50}$ | | | | | $5\frac{41}{100}$ | | | | 1 | $10\frac{25}{50}$ | | | | 1 | $6\frac{9}{25}$ |
| M | | 3 | | $6\frac{18}{25}$ | | | | 2 | $18\frac{18}{25}$ | | | | 3 | $7\frac{18}{25}$ | | | | 2 | $4\frac{14}{25}$ |
| N | | | 1 | $13\frac{24}{25}$ | | | | | $1\frac{13}{50}$ | | | | 1 | $17\frac{19}{25}$ | | | | 1 | $10\frac{4}{25}$ |
| O | | | 1 | $7\frac{4}{25}$ | | | | 1 | $8\frac{18}{25}$ | | | | 1 | $9\frac{25}{50}$ | | | | 1 | $5\frac{6}{25}$ |
| P | | | 7 | $11\frac{9}{25}$ | | | | 6 | $2\frac{11}{25}$ | | | | 7 | $9\frac{11}{25}$ | | | | 6 | $6\frac{7}{25}$ |
| Q | | | 9 | $8\frac{4}{5}$ | | | | | $7\frac{10}{50}$ | | | | 10 | $14\frac{1}{25}$ | | | | | $8\frac{3}{75}$ |
| R | | | 1 | $8\frac{6}{50}$ | | | | 1 | $6\frac{12}{50}$ | | | | 1 | $9\frac{9}{50}$ | | | | 1 | $7\frac{4}{25}$ |
| S | | | 8 | $6\frac{2}{5}$ | | | | | $6\frac{4}{5}$ | | | | 9 | $16\frac{4}{50}$ | | | | | $6\frac{16}{50}$ |
| T | | | 3 | $15\frac{13}{25}$ | | | | 3 | $8\frac{2}{25}$ | | | | 4 | $5\frac{49}{75}$ | | | | 3 | $5\frac{29}{75}$ |
| V | | 2 | 12 | $2\frac{4}{25}$ | | | | 2 | $3\frac{17}{50}$ | | | | 2 | $19\frac{13}{75}$ | | | | 1 | $6\frac{7}{75}$ |
| U | | 7 | 6 | $14\frac{2}{5}$ | | | | 5 | $7\frac{18}{25}$ | | | | 8 | $9\frac{18}{25}$ | | | | 6 | $3\frac{10}{25}$ |
| W | | | 1 | $3\frac{3}{5}$ | | | | 1 | $4\frac{3}{5}$ | | | | 1 | $11\frac{16}{50}$ | | | | 1 | $10\frac{14}{50}$ |
| X | | | 1 | $2\frac{31}{50}$ | | | | | $19\frac{77}{100}$ | | | | 1 | $4\frac{13}{25}$ | | | | 1 | $1\frac{18}{25}$ |
| Y | | | 1 | $6\frac{11}{25}$ | | | | 1 | $3\frac{7}{50}$ | | | | 1 | $10\frac{6}{25}$ | | | | 1 | $2\frac{16}{25}$ |
| Z | | | 1 | $2\frac{14}{25}$ | | | | 1 | $2\frac{14}{25}$ | | | | 1 | $2\frac{14}{25}$ | | | | 1 | $2\frac{14}{25}$ |
| A | | | 11 | 8 | | | | 5 | 14 | | | | 1 | 3 | 4 | | | 7 | 12 |
| B | | | | $18\frac{22}{25}$ | | | | | $15\frac{2}{25}$ | | | | 1 | $1\frac{31}{75}$ | | | | | $16\frac{26}{75}$ |
| C | | | 1 | $2\frac{17}{25}$ | | | | | $16\frac{49}{50}$ | | | | 1 | $6\frac{12}{25}$ | | | | | $18\frac{22}{25}$ |
| D | | 2 | 1 | $9\frac{2}{5}$ | | | | 1 | $9\frac{3}{10}$ | | | | 2 | 4 | $6\frac{2}{5}$ | | | 1 | $10\frac{12}{5}$ |
| E | | | | $9\frac{11}{25}$ | | | | | $7\frac{50}{50}$ | | | | | 10 | $5\frac{3}{75}$ | | | | $8\frac{13}{75}$ |
| F | | | 1 | $10\frac{4}{25}$ | | | | 1 | $6\frac{9}{25}$ | | | | 1 | $12\frac{53}{75}$ | | | | 1 | $7\frac{47}{75}$ |
| G | | 5 | 4 | $18\frac{25}{25}$ | | | | 4 | $5\frac{10}{25}$ | | | | 6 | $10\frac{6}{25}$ | | | | 4 | $9\frac{6}{25}$ |
| H | | | 1 | $2\frac{16}{25}$ | | | | | $18\frac{21}{25}$ | | | | 1 | $5\frac{13}{75}$ | | | | 1 | $8\frac{7}{75}$ |

Prunellas,

Inwards.

RATES

| DRUGGS, <i>vocat.</i> | | | CUSTOM | | | EXCISE. | | |
|--|--|--|-----------|-----------|-----------|-----------|-----------|-----------|
| | | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> |
| Prunellas, or Pruans of Brunelia, the } Pound | | | — | 1 | — | — | 1 | — |
| Psyllium, the Pound | | | — | — | 8 | — | 1 | 4 |
| Quicksilver. Vide Argentum vivum. | | | — | — | — | — | — | — |
| Radix { Contra-yerva, the Pound | | | — | 3 | 4 | — | 2 | — |
| Esulæ, the Pound | | | — | 1 | — | — | 16 | — |
| Peonæ, the Pound | | | — | — | 8 | — | 1 | — |
| Scorcionera, the Pound | | | — | 3 | 4 | — | 4 | — |
| Red Lead, the 112 lb | | | — | 16 | 8 | — | 1 | 16 |
| Rhabbarum, or Rubarb, the Pound | | | — | 1 | — | — | 1 | 12 |
| Rhaponticum, the Pound | | | — | 13 | 4 | — | 4 | — |
| Rosealger, the Pound. Vide Arfnick. | | | — | — | — | — | — | — |
| Rosset, the Pound | | | — | — | 6 | — | 1 | — |
| Rubarb. Vide Rhabbarum. | | | — | — | — | — | — | — |
| Rubea Tinctorum. Vide Madder Roots. | | | — | — | — | — | — | — |
| Sagapenum. Vide Gum Serapinum. | | | — | — | — | — | — | — |
| Sal { Alkali, the Pound | | | — | 4 | — | — | 4 | — |
| Armoniacum, the Pound | | | — | 1 | 8 | — | 1 | 6 |
| Gem, the Pound | | | — | — | 8 | — | 1 | — |
| Nitri, the Pound | | | — | 1 | 6 | — | 2 | 8 |
| Sanders { red, alias Stock, the 112 lb | | | 4 | — | — | 8 | 8 | — |
| white, the Pound | | | — | 1 | — | — | 3 | — |
| yellow, the Pound | | | — | 2 | — | — | 4 | — |
| Sandiver, the 112 lb | | | — | 10 | — | — | 18 | — |
| Sandracha, or Gum Juniperi, the 112 lb | | | — | 1 | 8 | — | 3 | 14 |
| Sanguis { Draconis, the Pound | | | — | 3 | 4 | — | 2 | — |
| Hirci, the Pound | | | — | 1 | — | — | 2 | — |
| Sarfaparilla, the Pound | | | — | 3 | 4 | — | 4 | — |
| Sassafras Wood, or Roots, the 112 lb | | | — | 1 | — | — | 1 | 17 |
| Scamonium. Vide Diagredium. | | | — | — | — | — | — | — |
| Scincus Marinus, the Piece | | | — | — | 4 | — | 6 | — |
| Scordium, the Pound | | | — | — | 6 | — | 1 | — |
| † Scorpions, the Hundred, (containing 5 } Score) | | | 1 | 5 | — | — | 6 | — |
| Sebestines, the Pound | | | — | 1 | — | — | 2 | — |
| Seeds for Gardens of all Sorts, the Pound | | | — | — | 8 | — | 1 | 8 |
| Seler Montanus, the Pound | | | — | — | 8 | — | 1 | 4 |
| Semen Cucumeris, Cucurb, Citral, Me- } lon, the Pound | | | — | — | 8 | — | 1 | 4 |
| Sena, the Pound | | | — | 2 | 6 | — | 8 | — |

† Rated in
A. C. at 3d.
the Piece.

A

B

C

D

E

F

G

H

I

J

K

L

M

N

O

P

Q

R

S

T

V

U

W

X

Y

Z

A

B

C

D

E

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|--|----|----|----------------------------|--|----|----|--------------------------------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | | 1 | $2\frac{1}{2}\frac{7}{5}$ | | | 16 | $4\frac{9}{5}\frac{0}{0}$ |
| B | | 1 | $2\frac{1}{2}\frac{6}{5}$ | | | 18 | $2\frac{1}{2}\frac{1}{5}$ |
| C | | 3 | $1\frac{4}{2}\frac{3}{5}$ | | | 2 | $1\frac{1}{2}\frac{4}{5}$ |
| D | | 9 | $11\frac{2}{2}\frac{2}{5}$ | | | 9 | $6\frac{9}{3}\frac{0}{0}$ |
| E | | 18 | $2\frac{2}{2}\frac{2}{5}$ | | | 15 | $2\frac{2}{2}\frac{2}{5}$ |
| F | | 4 | $3\frac{3}{2}\frac{3}{5}$ | | | 3 | $4\frac{2}{2}\frac{3}{5}$ |
| G | 2 | 5 | $16\frac{2}{2}\frac{2}{5}$ | 2 | 1 | 1 | $2\frac{2}{2}\frac{2}{5}$ |
| H | 2 | 5 | $8\frac{2}{2}\frac{4}{5}$ | 1 | 1 | 14 | $2\frac{2}{2}\frac{4}{5}$ |
| I | | 9 | $17\frac{3}{2}\frac{3}{5}$ | | | 6 | $1\frac{3}{2}\frac{3}{5}$ |
| J | | | $16\frac{4}{2}\frac{9}{5}$ | | | 14 | $1\frac{1}{2}\frac{3}{0}\frac{0}{0}$ |
| K | | 4 | $10\frac{1}{2}\frac{8}{5}$ | | | 3 | $7\frac{2}{2}\frac{3}{5}$ |
| L | | 1 | $15\frac{2}{2}\frac{3}{5}$ | | | 1 | $6\frac{2}{2}\frac{1}{5}$ |
| M | | 18 | $2\frac{2}{2}\frac{3}{5}$ | | | 15 | $2\frac{2}{2}\frac{2}{5}$ |
| N | | 3 | $17\frac{1}{2}\frac{3}{5}$ | | | 3 | $8\frac{7}{1}\frac{1}{0}\frac{0}{0}$ |
| O | 11 | 8 | $7\frac{1}{2}\frac{3}{5}$ | 9 | 9 | 11 | $2\frac{2}{2}\frac{3}{5}$ |
| P | | 2 | $5\frac{6}{2}\frac{5}{5}$ | | | 1 | $19\frac{2}{2}\frac{7}{5}$ |
| Q | | 3 | $7\frac{2}{2}\frac{3}{5}$ | | | 2 | $16\frac{1}{2}\frac{3}{5}$ |
| R | 1 | 3 | $17\frac{1}{2}\frac{3}{5}$ | 1 | 1 | 1 | $2\frac{2}{2}\frac{3}{5}$ |
| S | 4 | 10 | $1\frac{1}{2}\frac{1}{5}$ | 4 | 2 | 1 | $2\frac{2}{2}\frac{1}{5}$ |
| T | | 3 | $1\frac{1}{2}\frac{1}{5}$ | | | 2 | $1\frac{1}{2}\frac{1}{5}$ |
| V | | 1 | $13\frac{2}{2}\frac{3}{5}$ | | | 1 | $8\frac{1}{2}\frac{3}{5}$ |
| U | | 4 | $3\frac{3}{2}\frac{3}{5}$ | | | 3 | $4\frac{2}{2}\frac{3}{5}$ |
| W | 2 | 8 | $9\frac{2}{2}\frac{3}{5}$ | 2 | 2 | 15 | $2\frac{2}{2}\frac{3}{5}$ |
| X | | | $9\frac{1}{2}\frac{1}{5}$ | | | 7 | $2\frac{2}{2}\frac{7}{5}$ |
| Y | | | $16\frac{4}{2}\frac{9}{5}$ | | | 14 | $1\frac{1}{2}\frac{1}{0}\frac{0}{0}$ |
| Z | 1 | 5 | $12\frac{1}{2}\frac{7}{5}$ | 10 | 10 | 10 | $9\frac{9}{3}\frac{0}{0}$ |
| A | | 1 | $13\frac{2}{2}\frac{4}{5}$ | | | 1 | $8\frac{1}{2}\frac{3}{5}$ |
| B | | 1 | $6\frac{2}{2}\frac{2}{5}$ | | | 1 | $2\frac{2}{2}\frac{3}{5}$ |
| C | | 1 | $2\frac{1}{2}\frac{6}{5}$ | | | 1 | $18\frac{2}{2}\frac{1}{5}$ |
| D | | 1 | $2\frac{1}{2}\frac{6}{5}$ | | | 18 | $2\frac{2}{2}\frac{1}{5}$ |
| E | | 5 | $18\frac{3}{2}\frac{7}{5}$ | | | 5 | $4\frac{4}{2}\frac{9}{5}$ |
| | | | | | | 6 | $8\frac{6}{2}\frac{3}{5}$ |

Soldonella,

Inwards.

RATES

† Rated in
A.C. at 3 s.
4 d. the
Pound.

| DRUGGS, <i>vocat.</i> | | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | | |
|---|---|---|-----------|-----------|-----------|-----------|-----------|-----------|---|---|
| Soldonella, the Pound | | | | | 8 | | 1 | 4 | A | |
| Sperma | { | fine, the Pound | | 5 | | | 2 | | B | |
| Ceti | | — { coarse, oily, the 112 lb | 4 | | | | 8 | | C | |
| Spica Celtica. Vide Nardus Celtica, or Spica Romana. | | | | | | | | | | |
| Spikenard, the Pound | | | | 6 | 8 | | 8 | | D | |
| Spodium, the Pound | | | | 1 | 6 | | 2 | | E | |
| † Spunges, the Hundred Weight | | | 18 | 13 | 4 | | 10 | | F | |
| Squilla, the 112 lb | | | | 1 | 5 | | 13 | 4 | G | |
| Squinanthum, the Pound | | | | | 3 4 | | 10 8 | | H | |
| Staphisager, the 112 lb | | | | 2 | | | 4 13 4 | | I | |
| Stechados, the Pound | | | | | 10 | | 2 8 | | J | |
| Stibium. Vide Antimonium preparatum. | | | | | | | | | | |
| Storax | { | Calamita, the Pound | | 5 | | | 8 | | K | |
| | | Liquida, the Pound | | 1 | | | 2 | | L | |
| Succinum. Vide Carrabe. | | | | | | | | | | |
| Succus Liquoritiæ, the Pound | | | | 1 | | | 1 6 | | M | |
| Sulphur vivum, the Pound | | | | | 8 | | 1 | | N | |
| Talk | { | green, the Pound | | 2 | | | 2 | | O | |
| | | white, the Pound | | | 6 | | 1 | | P | |
| Tamarinds, the Pound | | | | | 10 | | 1 | | Q | |
| Terra | { | Lemnia, the Pound | | 5 | | | 2 | | R | |
| | | Sigillata, the Pound | | 3 | | | 2 4 | | T | |
| Thlapfii Semen, the Pound | | | | 1 | | | 2 | | V | |
| Tincal. Vide Borax. | | | | | | | | | | |
| Tornfal, the Pound | | | | | 8 | | 1 4 | | U | |
| Treacle | { | common, the Pound | | 2 | | | 2 8 | | W | |
| | | Venice, the Pound | | 10 | | | 13 4 | | X | |
| | | Additional Duty for every Hundred Pound of | | | | | | | | Y |
| | | Treacle | | | | | | | | |
| Trochisci de Vipera, the Ounce Troy | | | | 5 | | | 5 | | Z | |
| Turbith | { | the Pound | | 5 | | | 5 | | A | |
| | | Phapfiæ, the Pound | | 2 | | | 5 | | B | |
| Turmerick, the Pound | | | | 1 | | | 1 | | C | |
| Turpentine | { | common, the 112 lb | | 10 | | | 1 6 8 | | D | |
| | | of Venice, Scio, or Cyprus, | | 10 8 | | | 4 | | E | |
| | | the Pound | | | | | | | | F |
| Verdigreece, the Pound | | | | 1 | 8 | | 3 4 | | | |
| Vermilion. Vide Cinabrium. | | | | | | | | | | |

A
B
CD
E
F
G
H
I
JK
LM
N
O
P
Q
R
T
VU
W

X

Y

Z

A
B
C
DE
F

from Great Britain, or the
Plantations.

from elsewhere.

| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
|---|---|----|----|-------------------|--|----|----|-------------------|---|----|----|-------------------|--|----|----|-------------------|
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | | | 1 | $2\frac{16}{25}$ | | | 18 | $2\frac{21}{25}$ | | | 1 | $5\frac{13}{25}$ | | | 1 | $2\frac{8}{25}$ |
| B | | 2 | 1 | $8\frac{13}{25}$ | | 1 | 11 | $19\frac{7}{25}$ | | 2 | 2 | $7\frac{15}{25}$ | | 2 | | $9\frac{21}{25}$ |
| C | | 1 | 3 | $16\frac{4}{25}$ | | 9 | 5 | $4\frac{4}{25}$ | | 1 | 2 | $7\frac{4}{25}$ | | 1 | 0 | $12\frac{4}{25}$ |
| D | | | 8 | $6\frac{6}{25}$ | | | 6 | $8\frac{6}{25}$ | | | 9 | $11\frac{43}{25}$ | | | 7 | $2\frac{18}{25}$ |
| E | | | 1 | $10\frac{33}{25}$ | | | 1 | $11\frac{11}{25}$ | | | 2 | $5\frac{23}{25}$ | | | 1 | $13\frac{24}{25}$ |
| F | | 18 | 2 | $8\frac{4}{25}$ | | 9 | 4 | $4\frac{4}{25}$ | | 1 | 4 | $1\frac{7}{25}$ | | 1 | 2 | $3\frac{10}{25}$ |
| G | | 1 | 9 | $15\frac{2}{25}$ | | 1 | 2 | $12\frac{9}{25}$ | | 2 | 2 | $10\frac{2}{25}$ | | 1 | 5 | $5\frac{2}{25}$ |
| H | | | 7 | $18\frac{8}{25}$ | | | 6 | $19\frac{8}{25}$ | | | 8 | $10\frac{74}{25}$ | | | 7 | $5\frac{42}{25}$ |
| I | | 6 | 3 | $8\frac{4}{25}$ | | 5 | 4 | $4\frac{4}{25}$ | | 6 | 1 | $8\frac{4}{25}$ | | 5 | 8 | $4\frac{4}{25}$ |
| J | | | 1 | $19\frac{29}{25}$ | | | 1 | $14\frac{83}{25}$ | | | 2 | $2\frac{56}{25}$ | | | 1 | $16\frac{31}{25}$ |
| K | | | 7 | $7\frac{6}{25}$ | | 5 | 18 | $3\frac{37}{25}$ | | | 8 | $6\frac{6}{25}$ | | | 6 | $8\frac{6}{25}$ |
| L | | | 1 | $13\frac{24}{25}$ | | | 1 | $8\frac{13}{25}$ | | | 1 | $17\frac{19}{25}$ | | | 1 | $10\frac{4}{25}$ |
| M | | | 1 | $8\frac{8}{25}$ | | | 1 | $2\frac{31}{25}$ | | | 1 | $12\frac{23}{25}$ | | | 1 | $4\frac{13}{25}$ |
| N | | | 18 | $2\frac{23}{25}$ | | | 15 | $2\frac{23}{25}$ | | | 1 | $1\frac{31}{25}$ | | | 1 | $16\frac{26}{25}$ |
| O | | | 2 | $5\frac{9}{25}$ | | | 1 | $13\frac{24}{25}$ | | | 2 | $12\frac{24}{25}$ | | | 1 | $17\frac{19}{25}$ |
| P | | | 16 | $4\frac{9}{25}$ | | | 14 | $1\frac{13}{25}$ | | | 18 | $2\frac{22}{25}$ | | | 15 | $2\frac{22}{25}$ |
| Q | | | 1 | $3\frac{30}{25}$ | | | 16 | $3\frac{100}{25}$ | | | 1 | $3\frac{71}{25}$ | | | 17 | $4\frac{6}{25}$ |
| R | | | 3 | $19\frac{14}{25}$ | | | 2 | $11\frac{3}{25}$ | | | 4 | $18\frac{14}{25}$ | | | 3 | $1\frac{14}{25}$ |
| T | | | 3 | $1\frac{13}{25}$ | | | 2 | $2\frac{1}{25}$ | | | 3 | $11\frac{23}{25}$ | | | 2 | $9\frac{3}{25}$ |
| V | | | 1 | $13\frac{24}{25}$ | | | 1 | $8\frac{13}{25}$ | | | 1 | $17\frac{19}{25}$ | | | 1 | $10\frac{4}{25}$ |
| U | | | 1 | $2\frac{16}{25}$ | | | 18 | $2\frac{21}{25}$ | | | 1 | $5\frac{13}{25}$ | | | 1 | $8\frac{7}{25}$ |
| W | | | 2 | $12\frac{23}{25}$ | | | 2 | $1\frac{24}{25}$ | | | 3 | $1\frac{23}{25}$ | | | 2 | $5\frac{7}{25}$ |
| X | | 1 | 1 | $4\frac{2}{25}$ | | 10 | 7 | $2\frac{2}{25}$ | | 1 | 3 | $2\frac{2}{25}$ | | 1 | 1 | $6\frac{2}{25}$ |
| Y | | 18 | 9 | $12\frac{2}{25}$ | | 18 | 9 | $12\frac{2}{25}$ | | 18 | 9 | $12\frac{2}{25}$ | | 18 | 9 | $12\frac{2}{25}$ |
| Z | | | 5 | $13\frac{2}{25}$ | | | 4 | $4\frac{9}{25}$ | | | 6 | $12\frac{2}{25}$ | | | 4 | $14\frac{2}{25}$ |
| A | | | 5 | $13\frac{2}{25}$ | | | 4 | $4\frac{9}{25}$ | | | 6 | $12\frac{2}{25}$ | | | 4 | $14\frac{2}{25}$ |
| B | | | 3 | $19\frac{1}{25}$ | | | 3 | $7\frac{4}{25}$ | | | 4 | $6\frac{4}{25}$ | | | 3 | $11\frac{3}{25}$ |
| C | | | 1 | $2\frac{17}{25}$ | | | 16 | $4\frac{5}{25}$ | | | 1 | $6\frac{12}{25}$ | | | 18 | $2\frac{25}{25}$ |
| D | | | 1 | $8\frac{14}{25}$ | | 1 | 5 | $17\frac{4}{25}$ | | 1 | 10 | $12\frac{4}{25}$ | | 1 | 6 | $16\frac{5}{25}$ |
| E | | | 8 | $6\frac{18}{25}$ | | | 5 | $5\frac{23}{25}$ | | | 10 | $7\frac{19}{25}$ | | | 6 | $6\frac{14}{25}$ |
| F | | | 2 | $16\frac{3}{25}$ | | | 2 | $7\frac{1}{25}$ | | | 3 | $2\frac{14}{25}$ | | | 2 | $10\frac{4}{25}$ |

T

Vernih

| | | RATES | | | | | | |
|---|---|-----------|-----------|-----------|-----------|-----------|-----------|---|
| | | CUSTOM | | | EXCISE. | | | |
| <i>Inwards.</i> | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
| DRUGGS <i>vocat.</i> | | | | | | | | |
| Vernish, the 112 lb | | 2 | | | 4 | | | A |
| Viscus Quercinus the Pound | | | 4 | | | 2 | | B |
| Vitriolum Romanum, the Pound | | | 1 | | | 6 | 8 | C |
| Umber, the Hundred Weight, containing 112 lb | | 1 | | | 1 | 2 | | D |
| White Lead, the 112 lb | | 1 | | | 2 | 13 | 4 | E |
| Wormseeds, the Pound | | | 3 | 4 | | 6 | | F |
| Xylobalsamum. Vide Lyntiscus. | | | | | | | | |
| Zedoaria, the Pound | | | 3 | 4 | | 2 | 8 | G |
| E | | | | | | | | |
| Earlings, the Groce, containing 12 Dozen | | 1 | | | 1 | | | H |
| * Earth, red, the Barrel | | | 10 | | | 10 | | I |
| Ebony Wood, the Hundred Weight, containing 112 lb (<i>But wide Wood.</i>) | | 1 | | | 2 | 10 | | J |
| Elephants Teeth, the Hundred, containing 5 Score | | 6 | 13 | 4 | 8 | | | K |
| Emery Stones, the Hundred Weight, containing 112 lb | | | 8 | | | 4 | | L |
| * Emery Ground, the Pound | | | | 4 | | | 4 | M |
| F | | | | | | | | |
| Fans, for Corn, the Piece | | | 6 | 8 | | 3 | | N |
| { of Paper, the Dozen | | | 6 | 8 | | 6 | 8 | O |
| Fans — { for Women and Children | | | | | | | | |
| { of French making, the Dozen | | 2 | | | 2 | | | P |
| Feather Beds, old or new, the Piece | | 1 | 13 | 4 | 1 | 13 | 4 | Q |
| { for Beds, the 112 lb | | 2 | | | 2 | | | R |
| { of France, for Beds, the Hundred Weight | | 2 | | | 4 | | | S |
| { of Russia, the Hundred Weight | | 2 | | | 1 | 15 | | T |
| Feathers | { <i>vocat.</i> Estride or Ostridge Feathers, undress'd (<i>not black or white</i>) the Pound | | 1 | | | 1 | | V |
| | { of Ostridges { <i>black, the Pound</i> | | 1 | | | | 3 6 | U |
| | { undress'd { <i>white, the Pound</i> | | 1 | | | | 10 | W |

from Great Britain, or the
Plantations.

from elsewhere.

| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
|---|---|----|----|-------------------|--|----|----|------------------|---|----|----|-------------------|--|----|----|------------------|
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | — | 5 | 7 | 18 $\frac{2}{3}$ | — | 4 | 8 | 10 $\frac{2}{3}$ | — | 6 | 3 | 10 $\frac{2}{3}$ | — | 5 | — | 6 $\frac{2}{3}$ |
| B | — | — | 3 | 8 $\frac{4}{5}$ | — | — | 2 | 5 $\frac{9}{10}$ | — | — | 4 | 3 $\frac{9}{10}$ | — | — | 2 | 12 $\frac{2}{3}$ |
| C | — | — | 4 | 6 $\frac{2}{3}$ | — | — | 4 | — $\frac{9}{10}$ | — | — | 4 | 10 $\frac{2}{3}$ | — | — | 4 | 2 $\frac{4}{5}$ |
| D | — | 1 | 1 | 16 $\frac{4}{5}$ | — | 1 | 6 | 2 $\frac{4}{5}$ | — | 2 | 3 | 12 $\frac{4}{5}$ | — | 1 | 8 | — $\frac{4}{5}$ |
| E | — | 3 | 5 | 9 $\frac{3}{5}$ | — | 2 | 11 | 15 $\frac{3}{5}$ | — | 3 | 9 | 5 $\frac{3}{5}$ | — | 3 | 1 | 13 $\frac{3}{5}$ |
| F | — | — | 5 | 5 $\frac{1}{2}$ | — | — | 4 | 6 $\frac{1}{2}$ | — | — | 5 | 18 $\frac{2}{3}$ | — | — | 4 | 13 $\frac{1}{3}$ |
| G | — | — | 3 | 8 $\frac{2}{3}$ | — | — | 2 | 9 $\frac{2}{3}$ | — | — | 4 | — $\frac{5}{7}$ | — | — | 2 | 15 $\frac{3}{7}$ |
| H | — | 1 | 10 | 13 $\frac{3}{5}$ | — | 1 | 4 | 19 $\frac{3}{5}$ | — | 2 | 2 | 9 $\frac{3}{5}$ | — | 1 | 6 | 17 $\frac{3}{5}$ |
| I | — | — | 11 | 6 $\frac{4}{5}$ | — | — | 8 | 9 $\frac{4}{5}$ | — | 1 | 1 | 4 $\frac{4}{5}$ | — | — | 9 | 8 $\frac{4}{5}$ |
| J | — | 3 | 3 | 12 | — | 2 | 9 | 18 | — | 3 | 7 | 8 | — | 2 | 11 | 6 |
| K | — | 13 | 10 | 4 $\frac{4}{5}$ | — | 10 | 8 | 4 $\frac{4}{5}$ | — | 15 | 11 | 11 $\frac{7}{15}$ | — | 11 | 8 | 18 $\frac{2}{3}$ |
| L | — | — | 6 | 16 $\frac{8}{15}$ | — | — | 4 | 10 $\frac{1}{2}$ | — | — | 8 | 6 $\frac{1}{2}$ | — | — | 5 | 5 $\frac{2}{3}$ |
| M | — | — | — | 7 $\frac{1}{2}$ | — | — | 5 | 3 $\frac{3}{10}$ | — | — | — | 8 $\frac{6}{7}$ | — | — | — | 6 $\frac{2}{7}$ |
| N | — | — | 5 | 9 $\frac{2}{3}$ | — | — | 3 | 11 $\frac{2}{3}$ | — | — | 6 | 15 $\frac{1}{3}$ | — | — | 4 | 5 $\frac{3}{8}$ |
| O | — | — | 7 | 11 $\frac{1}{5}$ | — | — | 5 | 13 $\frac{1}{5}$ | — | — | 8 | 16 $\frac{8}{15}$ | — | — | 6 | 5 $\frac{1}{3}$ |
| P | — | 3 | 9 | 7 $\frac{1}{5}$ | — | 2 | 9 | 19 $\frac{1}{5}$ | — | 4 | 4 | 19 $\frac{1}{5}$ | — | 3 | 1 | 15 $\frac{1}{5}$ |
| Q | — | 3 | 1 | 16 | — | 2 | 4 | 6 | — | 3 | 8 | 2 $\frac{2}{3}$ | — | — | 7 | 9 $\frac{1}{3}$ |
| R | — | 3 | 9 | 7 $\frac{1}{5}$ | — | 2 | 9 | 19 $\frac{1}{5}$ | — | 4 | 4 | 19 $\frac{1}{5}$ | — | 3 | 1 | 15 $\frac{1}{5}$ |
| S | — | 5 | 7 | 18 $\frac{2}{3}$ | — | 4 | 8 | 10 $\frac{2}{3}$ | — | 6 | 3 | 10 $\frac{2}{3}$ | — | 5 | — | 6 $\frac{2}{3}$ |
| T | — | 3 | 6 | 10 $\frac{4}{5}$ | — | 2 | 7 | 2 $\frac{4}{5}$ | — | 4 | 2 | 2 $\frac{4}{5}$ | — | 2 | 10 | 18 $\frac{4}{5}$ |
| V | — | 1 | 10 | 13 $\frac{3}{5}$ | — | 1 | 4 | 19 $\frac{3}{5}$ | — | 2 | 2 | 9 $\frac{3}{5}$ | — | 1 | 6 | 17 $\frac{3}{5}$ |
| U | — | 1 | 1 | 7 $\frac{1}{2}$ | — | — | 7 | 13 $\frac{1}{2}$ | — | 1 | 5 | 3 $\frac{1}{2}$ | — | — | 9 | 11 $\frac{1}{2}$ |
| W | — | 1 | 5 | — $\frac{4}{5}$ | — | 11 | 6 | — $\frac{4}{5}$ | — | 1 | 8 | 16 $\frac{4}{5}$ | — | 1 | 1 | 4 $\frac{4}{5}$ |

N. B.

Inwards.

RATES

| | | RATES | | | | | | |
|--|--|--|------------|----|---------|----|-----|---|
| | | CUSTOM | | | EXCISE. | | | |
| | | l. | s. | d. | l. | s. | d. | |
| <i>Inwards.</i> | | | | | | | | |
| N. B. Ostridge Feathers, white or black, if dress'd, are to be valued on Oath in Custom, and are to pay Excise according to the above Rates. | | | | | | | | |
| | Felts for Cloaks, French making, three Yards and an half long, one Yard and an half broad the Felt | 4 | | | 4 | | A | |
| † Rated in A. E. at 18 s. the Groce. | † Fiddles for Children, the Dozen | | 3 | 4 | | 1 | 6 B | |
| | * Ferret Ribband, the Groce | 16 | | | 16 | | C | |
| | Figs. Vide Grocery. | | | | | | | |
| | Figuretto, the Yard | | 8 | 4 | | 8 | 4 D | |
| | Files, the Groce, containing 12 Dozen | 1 | | | | 8 | E | |
| | Fire Irons. Vide Iron. | | | | | | | |
| | Fire-shovel Plates, the Hundred Weight containing 112 lb | | 13 | 4 | | 13 | 4 F | |
| | Fire-shovels, the Dozen | | 13 | 4 | | 13 | 4 G | |
| | Fish vocat. | N. B. Any Sort of Ling, Stock-Fish, Pilchard, or any other Kind of dried or salted Fish, usually fish'd for and caught by the People of Great Britain, and Ireland, or any Sort of Herrings or Codfish, not having been caught in Vessels truly belonging to Great Britain or Ireland, and such Fish, cured, &c. by British or Irish Subjects shall pay double Aliens Custom. A. N. \$.5. in which Case, the following neat Duty affixed to such Article being trebled or multiplied by 3, gives the double Aliens Custom or Duty payable thereon. | | | | | | |
| | | Cod-fish- | the Barrel | 1 | | | | |
| the Last, containing 12 Barrels | | | 12 | | | | | I |
| the Hundred, containing 6 Score | | | 4 | | | | | J |
| | | | | | | | | |
| | | Cods-heads, the Barrel | | 3 | 4 | | | K |
| | | Cole-fish, the Hundred, containing 6 Score | 1 | | | | | L |

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|----|--|-------------------|--------------------------------------|----|--|------------------|
| to be paid down at Im- portation. | | to be repaid on Exportation in Time. | | to be paid down at Im- portation. | | to be repaid on Exportation in Time. | |
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | 7 | 6 | $14 \frac{2}{5}$ | 5 | 7 | $18 \frac{2}{5}$ | |
| B | | 2 | $14 \frac{2}{5}$ | | 1 | $15 \frac{2}{5}$ | |
| C | 1 | 6 | $2 \frac{2}{5}$ | | 9 | $2 \frac{2}{5}$ | |
| D | | 9 | 9 | | 7 | $1 \frac{1}{2}$ | |
| E | 1 | 3 | $18 \frac{6}{25}$ | | 10 | $4 \frac{6}{25}$ | |
| F | | 1 | 3 | | 1 | 5 | $13 \frac{1}{5}$ |
| G | | 1 | 3 | | 1 | 5 | $13 \frac{1}{5}$ |
| H | | | 11 8 | | | 5 14 | |
| I | | | 11 4 16 | | | 5 8 8 | |
| J | | | 3 9 12 | | | 11 0 16 | |
| K | | | 1 18 | | | 19 | |
| L | | | 11 8 | | | 5 14 | |

Inwards.

RATES

CUSTOM EXCISE.

l. s. d. l. s. d.

| | | | | | | | | | | |
|-------------|---|--|-----------------------------------|----|----|----|---|--|--|--|
| Eels vocat. | Pimper Eels, the Barrel | | 1 | | | | | | | |
| | Shaft, Kine, or Dole Eels, the Barrel | | 1 | 10 | | | | | | |
| | Spruce Eels, the Barrel | | 2 | | | | | | | |
| | Stub Eels, the Barrel | | 2 | 6 | 8 | | | | | |
| | † Quick Eels, the Ships Lading | | 20 | | | | | | | |
| | Gull-fish, the Barrel | | 16 | 8 | | | | | | |
| | Haddocks, the Barrel | | 6 | 8 | | | | | | |
| | Herrings | red | the Cade, containing 500 | | 1 | | | | | |
| | | | the Last, containing 20 Cade | | 12 | 6 | 8 | | | |
| | | white, full | the Barrel | | 1 | | | | | |
| | | or shot-ten | the Last, containing 12 Barrels | | 12 | | | | | |
| Fish vocat. | Lampreys, the Piece | | | | 1 | | | | | |
| | Lings of all Sorts, the Hundred, containing 6 Score | | 6 | 13 | 4 | | | | | |
| | Newland | small, the Hundred, containing 6 Score | | | 10 | | | | | |
| | | middle Sort, the Hundred, containing 6 Score | | | 1 | | | | | |
| | | Fish, great, the Hundred, containing 6 Score | | | 1 | 10 | | | | |
| | Salmon | the Barrel | 2 | | | | | | | |
| | | Girles, the Barrel | | | 15 | | | | | |
| | Seal-fish, the Fish | | | | 13 | 4 | | | | |
| | Stock-fish | Crop-lings--- | the Hundred, containing 6 Score | | | | | | | |
| | | | the Last, containing one Thousand | | 6 | 13 | 4 | | | |
| | | | the Hundred, containing 6 Score | | 1 | 6 | 8 | | | |
| | | Lub-fish | the Last, containing one Thousand | | 13 | 6 | 8 | | | |
| | | | the Hundred, containing 6 Score | | | | | | | |
| | | Titlings | the Last, containing one Thousand | | 3 | 6 | 8 | | | |
| | Whitings, the Barrel | | | | 10 | | | | | |

† Quere if
not subject to
Excise.

A
B
C
D
E
F
G
H
I
J
K
L
M
N
O
P
Q
R
S
T
V
U
W
X
Y
Z

A
B
C
D
E
F
G
H
I
J
K
L
M
N
O
P
Q
R
S
T
V
U
W
X
Y
Z

| | from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|---|----|-----------------|----------------|------------------------|----|-----------------|-----------------|
| | to be paid down at Im- | | to be repaid on | | to be paid down at Im- | | to be repaid on | |
| | portation. | | Exportation | | portation. | | Exportation | |
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | | | 11 | 8 | | | 5 | 14 |
| B | | 1 | 5 | 2 | | | 8 | 11 |
| C | | 1 | 10 | 16 | | | 11 | 8 |
| D | | 2 | 2 | 12 | | | 1 | 16 |
| E | | 19 | | | | | 9 | 6 |
| F | | | 9 | 10 | | | 4 | 15 |
| G | | | 3 | 16 | | | 1 | 18 |
| H | | | 11 | 8 | | | 5 | 14 |
| I | | 11 | 8 | 12 | | | 5 | 10 6 |
| J | | | 11 | 8 | | | 5 | 14 |
| K | | 11 | 4 | 16 | | | 5 | 8 8 |
| L | | | 11 | $\frac{2}{5}$ | | | 5 | $\frac{7}{10}$ |
| M | | 6 | 4 | | | | 3 | 2 |
| N | | | 5 | 14 | | | 2 | 17 |
| O | | | 11 | 8 | | | 5 | 14 |
| P | | 1 | 5 | 2 | | | 8 | 11 |
| Q | | 1 | 10 | 16 | | | 11 | 8 |
| R | | | 8 | 11 | | | 4 | 5 $\frac{1}{2}$ |
| S | | | 7 | 12 | | | 3 | 16 |
| T | | | 7 | 12 | | | 3 | 16 |
| V | | 6 | 4 | | | | 3 | 2 |
| U | | 1 | 3 | 4 | | | 7 | 12 |
| W | | 12 | 8 | | | | 6 | 4 |
| X | | | 3 | 16 | | | 1 | 18 |
| Y | | 3 | 2 | | | | 1 | 7 |
| Z | | | 5 | 14 | | | 2 | 17 |

For the Duty from Foreign Parts, vide the preceding Note. And in as much as Fish are liable only to Custom, half the neat Duty is in all Cases the Repayment due on Exportation in Time.

Inwards.

RATES

Flanders Tyle. *Vide Brickstones.*

Flasks { covered with Leather, the Dozen —
 { covered with Velvet, the Dozen —
 { of Horn, the Dozen —

Flax { Spruce, Muscovy, and all other Flax undressed, the 112 lb —
 { in British Ships —
 { in Ships not belonging to Great Britain or Ireland, or foreign built not register'd —

Flax { dressed or wrought Flax the 112 lb —
 { in British Ships —
 { in Ships not belonging to Great Britain or Ireland, or foreign built not register'd —

N. B. No Flax may be imported in any other than British or Irish Ships, whereof the Master and $\frac{3}{4}$ of the Mariners, at least, are English; or in such Ships as are of the Built of that Country of which it is the Growth, or of such Port where it can only be, or is most usually, first shipp'd for Transportation, and whereof the Master and $\frac{3}{4}$ of the Mariners, at least, are of such Country or Place. A.N. §. 8.

Flax-seeds. *Vide Linseeds.*

† Rated in A. C. at 2d. the Piece. † Fleams to let Blood, the Dozen —
 * Flint for Fire-Arms, the Thousand —

Flocks, the Hundred Weight, containing 112 lb —
 * Flower of Meal of Wheat, the Hundred Weight —

† So rated originally in A. E. * Flower Roots, the Hundred, containing 5 Score —

Flutes, course, the Groce, containing 12 Dozen Forceps. *Vide Sheers.*

Freze, the Yard —

Frizado, the Piece, containing 24 Yards —

CUSTOM EXCISE.

l. s. d. l. s. d.

5 — — 5 — —

2 — — 2 — —

6 8 — 6 8 —

1 — — 1 — —

1 — — 1 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

10 — — 7 — —

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|----|----|-------------------|--------------------------------------|----|--------------------|----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | | 5 | 13 $\frac{2}{5}$ | | 4 | 4 $\frac{9}{10}$ | |
| B | 3 | 9 | 7 $\frac{1}{5}$ | 2 | 9 | 19 $\frac{1}{5}$ | |
| C | | 7 | 11 $\frac{1}{5}$ | | 5 | 13 $\frac{1}{5}$ | |
| D | 1 | 10 | 13 $\frac{3}{5}$ | 1 | 4 | 19 $\frac{3}{5}$ | |
| E | | | | | | | |
| F | 16 | | 19 $\frac{1}{5}$ | 11 | 3 | 19 $\frac{1}{5}$ | |
| G | | | | | | | |
| H | | 2 | 5 $\frac{9}{25}$ | | 1 | 13 $\frac{24}{25}$ | |
| I | | 3 | 8 $\frac{1}{25}$ | | 2 | 10 $\frac{47}{50}$ | |
| J | 3 | 9 | 7 $\frac{1}{5}$ | 2 | 9 | 19 $\frac{1}{5}$ | |
| K | | 11 | 6 $\frac{4}{5}$ | | 8 | 9 $\frac{4}{5}$ | |
| L | 1 | 2 | 4 $\frac{2}{5}$ | | 8 | 10 $\frac{2}{5}$ | |
| M | 1 | 10 | 13 $\frac{3}{5}$ | 1 | 4 | 19 $\frac{3}{5}$ | |
| N | | 1 | 2 $\frac{17}{25}$ | | 16 | $\frac{49}{50}$ | |
| O | 15 | 1 | 8 $\frac{4}{5}$ | 11 | 3 | 16 $\frac{4}{5}$ | |

| | | RATES | | | | | | | | |
|---|---|--|--|--|---------|----|----|---|----|---|
| | | CUSTOM | | | EXCISE. | | | | | |
| | | l. | s. | d. | l. | s. | d. | | | |
| <i>Inwards.</i> | | | | | | | | | | |
| <i>FURRS vocat.</i> | | | | | | | | | | |
| Budge | { | A Rmins, the Timber, containing 40 } Skins | 2 | | | 1 | 10 | A | | |
| | | Badger-skins, the Piece | | 2 | | 2 | | B | | |
| | | Bear-skins- { | black, the Piece | 1 | | | 1 | | C | |
| | | | red, the Piece | 1 | | | 6 | 8 | D | |
| | | | white, the Piece | 2 | | | 6 | 8 | E | |
| | | Beaver — { | Skins, the whole Piece | | 5 | | 10 | | F | |
| | | | Wombs, the Piece | | 1 | 8 | 5 | | G | |
| | | Calaber | { | tawed the 100, containing } 5 Score Skins | 2 | | | 2 | | H |
| | | | | white { untaw'd the { for Excise 100, con- { for the Value taining 5 { of every 20s. Score Skins { on Oath, Cus- tom | | | | 3 | 10 | I |
| | | | | tawed, the Dozen Skins | | | | | | J |
| black { | untawed, the 100, contain- } ing 5 Score Skins | | | 1 | 6 | 8 | 1 | 6 | 8 | K |
| | | | | 3 | 10 | | 2 | | | L |
| Poults, the Furr, containing 4 Panes | 1 | | | | | 1 | | | M | |
| Navern, the 100 Legs, containing } 5 Score | | | | 8 | 4 | 2 | | | N | |
| Rumney, the 100 Legs, containing } 5 Score | | | | 6 | 8 | 5 | | | O | |
| untawed, the Timber, containing } 40 Skins | | | | 6 | 8 | | 6 | 8 | P | |
| tawed, the Timber, containing 40 } Skins | | | | 8 | | | 8 | | Q | |
| | { | seasoned, the Pane | 1 | | | 1 | | R | | |
| | | flag, the Pane | | 12 | 6 | | 12 | 6 | S | |
| | | Skins { the 100, containing 5 Score black, the 100, containing } 5 Score | 2 | | | 2 | | | T | |
| | | | | 2 | | | 5 | | | V |
| | | <i>Shubs. Vide Letter S.</i> | | | | | | | | |
| | | CatsWombs { | for Excise | | | | 6 | 3 | U | |
| | | | the Pane { for the Value of every 20 s. } or Mantle { on Oath, Custom | | | | | | | W |
| | | Cats Poults { | the 100, containing 5 Score | 1 | | | 1 | | | X |
| | | | the Mantle | | 6 | 3 | | 6 | 3 | Y |
| | | Dockerers, the Timber, containing 40 } Skins | | 13 | 4 | | 13 | 4 | | Z |

| | from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | |
|---|---|----|----|-------------------|--|----|----|--------------------|--------------------------------------|----|----|--------------------|--|----|----|--------------------|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | | 3 | 3 | 14 $\frac{2}{5}$ | | 2 | 4 | 6 $\frac{2}{5}$ | | 3 | 11 | 6 $\frac{2}{5}$ | | 2 | 8 | 2 $\frac{2}{5}$ |
| B | | | 2 | 5 $\frac{9}{5}$ | | | 1 | 13 $\frac{24}{5}$ | | | 2 | 12 $\frac{24}{5}$ | | | 1 | 17 $\frac{19}{5}$ |
| C | | 1 | 10 | 13 $\frac{3}{5}$ | | 1 | 4 | 19 $\frac{3}{5}$ | | 2 | 2 | 9 $\frac{3}{5}$ | | 1 | 6 | 17 $\frac{3}{5}$ |
| D | | 1 | 3 | 3 $\frac{1}{5}$ | | | 9 | 9 $\frac{1}{5}$ | | 1 | 6 | 19 $\frac{1}{5}$ | | 1 | 7 | 17 $\frac{1}{5}$ |
| E | | 2 | 2 | 11 $\frac{1}{5}$ | | 1 | 3 | 3 $\frac{1}{5}$ | | 2 | 10 | 3 $\frac{1}{5}$ | | 1 | 6 | 19 $\frac{1}{5}$ |
| F | | | 8 | 9 $\frac{4}{5}$ | | | 7 | 1 $\frac{3}{10}$ | | | 9 | 8 $\frac{4}{5}$ | | | 7 | 10 $\frac{4}{5}$ |
| G | | | 3 | 15 $\frac{2}{5}$ | | | 3 | 5 $\frac{9}{10}$ | | | 4 | 1 $\frac{1}{10}$ | | | 3 | 9 $\frac{1}{5}$ |
| H | | 3 | 9 | 7 $\frac{1}{5}$ | | 2 | 2 | 19 $\frac{1}{5}$ | | 4 | 4 | 19 $\frac{1}{5}$ | | 3 | 1 | 15 $\frac{1}{5}$ |
| I | | 3 | 3 | 9 $\frac{3}{5}$ | | 3 | 3 | 9 $\frac{3}{5}$ | | 3 | 3 | 9 $\frac{3}{5}$ | | 3 | 3 | 9 $\frac{3}{5}$ |
| J | | | 1 | 18 | | | 5 | 14 | | 1 | 3 | 4 | | | 7 | 12 |
| K | | 2 | 6 | 4 $\frac{4}{5}$ | | 1 | 10 | 12 $\frac{4}{5}$ | | 2 | 11 | 6 $\frac{2}{15}$ | | 2 | 1 | 3 $\frac{7}{15}$ |
| L | | 5 | 2 | 9 $\frac{1}{5}$ | | 3 | 6 | 10 $\frac{1}{5}$ | | 6 | 3 | 15 $\frac{1}{5}$ | | 4 | 1 | 3 $\frac{1}{5}$ |
| M | | 1 | 10 | 13 $\frac{3}{5}$ | | 1 | 4 | 19 $\frac{3}{5}$ | | 2 | 2 | 9 $\frac{3}{5}$ | | 1 | 6 | 17 $\frac{3}{5}$ |
| N | | 2 | 3 | 6 $\frac{1}{5}$ | | 2 | | 18 $\frac{7}{10}$ | | 2 | 4 | 17 $\frac{13}{15}$ | | 2 | 1 | 14 $\frac{8}{15}$ |
| O | | 5 | | 4 | | 4 | 10 | 6 | | 5 | 1 | 9 $\frac{1}{5}$ | | 4 | 10 | 18 $\frac{2}{5}$ |
| P | | | 7 | 11 $\frac{1}{5}$ | | | 5 | 13 $\frac{1}{5}$ | | | 8 | 16 $\frac{8}{15}$ | | | 6 | 5 $\frac{13}{15}$ |
| Q | | | 9 | 1 $\frac{11}{25}$ | | | 6 | 15 $\frac{21}{25}$ | | | 10 | 11 $\frac{21}{25}$ | | | 7 | 11 $\frac{1}{25}$ |
| R | | 1 | 10 | 13 $\frac{3}{5}$ | | 1 | 4 | 19 $\frac{3}{5}$ | | 2 | 2 | 9 $\frac{3}{5}$ | | 1 | 6 | 17 $\frac{3}{5}$ |
| S | | 1 | 2 | 3 $\frac{1}{2}$ | | | 10 | 12 $\frac{1}{4}$ | | 1 | 4 | 11 | | | 11 | 16 |
| T | | 3 | 9 | 7 $\frac{1}{5}$ | | 2 | 2 | 19 $\frac{1}{5}$ | | 4 | 4 | 19 $\frac{1}{5}$ | | 3 | 1 | 15 $\frac{1}{5}$ |
| V | | 6 | 7 | 4 | | 5 | 7 | 16 | | 7 | 2 | 16 | | 5 | 11 | 12 |
| U | | | 3 | 10 $\frac{1}{2}$ | | | 3 | 10 $\frac{1}{2}$ | | | 3 | 10 $\frac{1}{2}$ | | | 3 | 10 $\frac{1}{2}$ |
| W | | | 1 | 18 | | | 5 | 14 | | 1 | 3 | 4 | | | 7 | 12 |
| X | | 1 | 10 | 13 $\frac{3}{5}$ | | 1 | 4 | 19 $\frac{3}{5}$ | | 2 | 2 | 9 $\frac{3}{5}$ | | 1 | 6 | 17 $\frac{3}{5}$ |
| Y | | | 7 | 1 $\frac{1}{4}$ | | | 5 | 6 $\frac{1}{5}$ | | | 8 | 5 $\frac{1}{2}$ | | | 5 | 18 |
| Z | | 1 | 3 | 2 $\frac{2}{5}$ | | | 1 | 16 $\frac{2}{5}$ | | 1 | 5 | 13 $\frac{1}{15}$ | | 1 | | 11 $\frac{11}{15}$ |

| Inwards. | | RATES | | | | | | | |
|---|--|--|----|----|---------|----|----|---|---|
| | | CUSTOM | | | EXCISE. | | | | |
| FURRS vocat, | | l. | s. | d. | l. | s. | d. | | |
| Fitches- | { the Timber, containing 40 Skins | — | 13 | 4 | 1 | — | — | A | |
| | { the Pane or Mantle | — | 12 | 6 | — | 12 | 6 | B | |
| Foxes--- | { the black Fox Skin | 10 | — | — | 10 | — | — | C | |
| | { the ordinary Skin | — | 1 | 4 | — | 2 | — | D | |
| | { the Pane or Mantle | — | 15 | — | — | 15 | — | E | |
| | { Wombs, Poult, or Pieces, the Pane | 10 | — | — | 10 | — | — | F | |
| Foynes | { Backs, the Dozen | — | 13 | 4 | 1 | 5 | — | G | |
| | { Tails, the Pane or Mantle | — | 12 | 6 | — | 12 | 6 | H | |
| | { with Tails, the Piece | — | 3 | 4 | — | 3 | 6 | I | |
| | { without Tails, the Piece | — | 4 | 4 | — | 4 | — | J | |
| | { raw, the Piece | — | 1 | — | — | 1 | — | K | |
| | { Pouts, the 100, containing 5 Score | 1 | 6 | 8 | 1 | 6 | 8 | L | |
| | { Wombs | { seasoned, the Pane or Mantle | 1 | 6 | 8 | 1 | 6 | 8 | M |
| | | { flag, the Pane or Mantle | — | 15 | — | — | 15 | — | N |
| | Grayes | { untawed, the Timber, containing 40 Skins | — | 8 | 4 | — | 8 | 4 | O |
| | | { tawed, the Timber, containing 40 Skins | — | 12 | 6 | — | 12 | 6 | P |
| { tawed, the Timber, containing 40 Skins | | — | 12 | 6 | — | 12 | 6 | Q | |
| Jennets | { Black { raw, the Skin | — | 12 | 6 | — | 12 | 6 | R | |
| | { Black { seasoned, the Skin | — | 16 | 8 | — | 16 | 8 | S | |
| | { Grey | { raw, the Skin | — | 3 | — | — | 3 | — | T |
| | | { seasoned, the Skin | — | 4 | — | — | 4 | — | U |
| Leopards-- | { Skins, the Piece | 1 | 5 | — | 1 | 5 | — | V | |
| | { Wombs, the Pane | 5 | — | — | 5 | — | — | W | |
| Letavis | { tawed, the Timber, containing 40 Skins | — | 8 | 4 | — | 8 | 4 | X | |
| | { untawed, the Timber, containing 40 Skins | — | 6 | — | — | 6 | — | Y | |
| | { untawed, the Timber, containing 40 Skins | — | 6 | — | — | 6 | — | Z | |
| Leuxerns Skins | { the Piece, for Excise | — | — | — | 2 | 10 | — | A | |
| | { for the Value of every 20 s. on Oath, Custom | — | — | — | — | — | — | B | |
| Martrons | { the Timber, containing 40 Skins | 10 | — | — | 10 | — | — | C | |
| | { the Pane or Mantle | 9 | — | — | 9 | — | — | D | |
| | { Gills, the Timber, containing 40 Skins | — | 12 | — | — | 12 | — | E | |
| | { Pouts, the Pane or Mantle | — | 10 | — | — | 10 | — | F | |
| | { Tails, the 100, containing 5 Score | 2 | — | — | 2 | — | — | G | |
| Miniver, the Mantle | | — | 13 | 4 | — | 13 | 4 | | |
| Minks, untawed, the Timber, containing 40 Skins | | 3 | — | — | 3 | — | — | | |

| from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | |
|--|-----------|-----------|-------------------|--|-----------|-------------------|----------------|---|-----------|---------------------|----------------|--|-----------|--------------------|----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| <i>A</i> | 1 | 6 | $17\frac{3}{4}$ | 1 | 3 | $1\frac{3}{4}$ | | 1 | 9 | $8\frac{4}{15}$ | | 1 | 4 | $6\frac{1}{15}$ | |
| <i>B</i> | 1 | 2 | $3\frac{1}{2}$ | | 10 | $12\frac{1}{4}$ | | 1 | 4 | 11 | | 1 | 11 | 16 | |
| <i>C</i> | 18 | 10 | 16 | 14 | 1 | 16 | | 1 | 2 | 16 | | 15 | 8 | 16 | |
| <i>D</i> | | 1 | $17\frac{19}{25}$ | | 1 | $10\frac{4}{25}$ | | | 2 | $2\frac{62}{75}$ | | | 1 | $12\frac{52}{75}$ | |
| <i>E</i> | 1 | 5 | $\frac{1}{3}$ | 1 | | $14\frac{7}{10}$ | | 1 | 7 | $17\frac{1}{5}$ | | 1 | 2 | $3\frac{1}{5}$ | |
| <i>F</i> | 11 | 6 | $\frac{4}{3}$ | | 8 | $9\frac{4}{3}$ | | 1 | 1 | $4\frac{4}{3}$ | | | 9 | $8\frac{4}{3}$ | |
| <i>G</i> | 1 | 9 | 14 | 1 | 5 | 18 | | 2 | | $4\frac{2}{3}$ | | 1 | 7 | $3\frac{1}{3}$ | |
| <i>H</i> | 1 | 2 | $3\frac{1}{2}$ | | 10 | $12\frac{1}{4}$ | | 1 | 4 | 11 | | 1 | 11 | 16 | |
| <i>I</i> | | 3 | $17\frac{12}{25}$ | | 2 | $18\frac{12}{25}$ | | | 4 | $10\frac{11}{75}$ | | | 3 | $4\frac{61}{75}$ | |
| <i>J</i> | | 4 | $14\frac{13}{25}$ | | 3 | $9\frac{41}{50}$ | | | 5 | $10\frac{74}{75}$ | | | 3 | $18\frac{4}{75}$ | |
| <i>K</i> | 1 | 2 | $\frac{17}{25}$ | | 16 | $\frac{49}{50}$ | | | 1 | $6\frac{12}{25}$ | | | 18 | $\frac{22}{25}$ | |
| <i>L</i> | 2 | 6 | $4\frac{4}{5}$ | 1 | 10 | $12\frac{4}{5}$ | | 2 | 11 | $6\frac{2}{15}$ | | 2 | 1 | $3\frac{1}{3}$ | |
| <i>M</i> | 2 | 6 | $4\frac{4}{5}$ | 1 | 10 | $12\frac{4}{5}$ | | 2 | 11 | $6\frac{2}{15}$ | | 2 | 1 | $3\frac{1}{3}$ | |
| <i>N</i> | 1 | 5 | $\frac{1}{5}$ | 1 | | $14\frac{7}{10}$ | | 1 | 7 | $17\frac{1}{5}$ | | 1 | 2 | $3\frac{1}{5}$ | |
| <i>O</i> | | 9 | 9 | | 7 | $1\frac{1}{2}$ | | | 11 | $\frac{2}{3}$ | | | 7 | $17\frac{1}{3}$ | |
| <i>P</i> | 1 | 2 | $3\frac{1}{2}$ | | 10 | $12\frac{1}{4}$ | | 1 | 4 | 11 | | | 11 | 16 | |
| <i>Q</i> | 1 | 2 | $3\frac{1}{2}$ | | 10 | $12\frac{1}{4}$ | | 1 | 4 | 11 | | | 11 | 16 | |
| <i>R</i> | 1 | 6 | 18 | 1 | 2 | 3 | | 1 | 10 | $1\frac{1}{3}$ | | 1 | 3 | $14\frac{2}{3}$ | |
| <i>S</i> | | 3 | $8\frac{1}{25}$ | | 2 | $10\frac{47}{50}$ | | | 3 | $19\frac{125}{250}$ | | | 2 | $16\frac{16}{250}$ | |
| <i>T</i> | | 4 | $10\frac{18}{25}$ | | 3 | $7\frac{23}{25}$ | | | 5 | $5\frac{23}{25}$ | | | 3 | $15\frac{13}{25}$ | |
| <i>V</i> | 2 | 4 | 7 | 1 | 9 | $4\frac{1}{2}$ | | 2 | 9 | 2 | | 1 | 11 | 12 | |
| <i>U</i> | 9 | 5 | 8 | 7 | | 18 | | 11 | | 8 | | 7 | 10 | 8 | |
| <i>W</i> | | 9 | 9 | | 7 | $1\frac{1}{2}$ | | | 11 | $\frac{2}{3}$ | | | 7 | $17\frac{1}{3}$ | |
| <i>X</i> | | 6 | $16\frac{2}{25}$ | | 5 | $1\frac{22}{25}$ | | | 7 | $18\frac{22}{25}$ | | | 5 | $13\frac{7}{25}$ | |
| <i>Y</i> | 2 | 4 | 4 | 2 | 4 | 4 | | 2 | 4 | 4 | | 2 | 4 | 4 | |
| <i>Z</i> | | 11 | 8 | | 5 | 14 | | 1 | 3 | 4 | | | 7 | 12 | |
| <i>A</i> | 18 | 10 | 16 | 14 | 1 | 16 | | 1 | 2 | 16 | | 15 | 8 | 16 | |
| <i>B</i> | 17 | | $2\frac{2}{5}$ | 12 | 8 | $16\frac{2}{5}$ | | 19 | 10 | $6\frac{2}{5}$ | | 14 | 1 | $18\frac{2}{5}$ | |
| <i>C</i> | 1 | 1 | $12\frac{4}{5}$ | | 10 | $3\frac{19}{5}$ | | 1 | 3 | $17\frac{19}{25}$ | | 1 | 11 | $6\frac{14}{25}$ | |
| <i>D</i> | | 11 | $6\frac{4}{5}$ | | 8 | $9\frac{4}{5}$ | | 1 | 1 | $4\frac{4}{5}$ | | | 9 | $8\frac{4}{5}$ | |
| <i>E</i> | 3 | 9 | $7\frac{1}{5}$ | 2 | 9 | $19\frac{1}{5}$ | | 4 | 4 | $19\frac{1}{5}$ | | 3 | 1 | $15\frac{1}{5}$ | |
| <i>F</i> | 1 | 3 | $2\frac{2}{5}$ | 11 | 6 | $2\frac{2}{5}$ | | 1 | 5 | $13\frac{1}{5}$ | | 1 | 1 | $11\frac{1}{5}$ | |
| <i>G</i> | 5 | 8 | $\frac{4}{5}$ | 4 | 2 | $18\frac{4}{5}$ | | 6 | 7 | $8\frac{4}{5}$ | | 4 | 8 | $12\frac{4}{5}$ | |

Inwards.

RATES

| | CUSTOM | | | EXCISE | | | |
|-----------------|--|----|----|--------|----|----|---|
| | l. | s. | d. | l. | s. | d. | |
| FURS vocat. | { Minks, tawed, the Timber, containing 40 Skins ————— } | | | 4 | — | — | A |
| | Moul-skins, the Dozen ————— | | | — | — | 6 | B |
| | Otter, the Piece ————— | | | — | 5 | — | C |
| | Ounce-skins, the Piece ————— | | | 12 | 6 | — | D |
| | { Sables of all Sorts, the Timber, containing 40 Skins ————— } | | | 30 | — | — | E |
| | Weasel-skins, the Dozen ————— | | | — | 4 | — | F |
| | { tawed, the Piece ————— } | | | 1 | 10 | — | G |
| | { untawed, the Piece ————— } | | | 1 | 3 | — | H |
| | { Wooiverings, the Piece ————— } | | | 12 | 6 | — | I |
| | N. B. No Beaver Skins, or other Furrs, can be imported into Ireland directly from the Plantations under Forfeiture of Ship and Goods. Vide Plantations, 10, 12, 13. Page 95. | | | | | | |
| Fustians vocat. | Fusses of Cloves, the Pound ————— | | | — | 2 | 6 | J |
| | { Janes, Millians, and Barmilians English, and the like English Manufactures of Thread, the whole Piece (or 2 Ends) ————— } | | | 1 | 10 | — | K |
| | { Amsterdam, Holland, or Dutch Fustians, the Piece, containing two half Pieces, of 15 Yards the half Piece ————— } | | | 6 | — | 5 | L |
| | { Barmilians, the Piece, containing two half Pieces ————— } | | | 6 | — | 5 | M |
| | { Cullen Fustians, the Piece, containing two half Pieces ————— } | | | 6 | — | 5 | N |
| | { Holmes and Bevernax the Bale, containing two half Pieces ————— } | | | 60 | — | 60 | O |
| | { Fustians-- the Piece, containing two half Pieces ————— } | | | 2 | 14 | — | P |
| | { Jean Fustians, the Piece, containing two half Pieces ————— } | | | 2 | 5 | — | Q |
| | { Millain Fustians, the Piece, containing two half Pieces ————— } | | | 6 | — | 5 | R |
| | | | | | | | |

A
B
C
D
E
F
G
H
IJ
K
L
M
N
O
P
Q
R

| | from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | | |
|---|---|-----------|-----------|--------------------|--|-----------|-----------|--------------------|--------------------------------------|-----------|-----------|-------------------|--|-------------------|-----------|-------------------|---|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | |
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | |
| A | — | 7 | 6 | 14 $\frac{2}{5}$ | — | 5 | 7 | 18 $\frac{2}{5}$ | — | 8 | 9 | 18 $\frac{2}{5}$ | — | 6 | 3 | 10 $\frac{2}{5}$ | |
| B | — | — | — | 11 $\frac{17}{50}$ | — | — | — | 8 $\frac{49}{100}$ | — | — | — | 13 $\frac{6}{25}$ | — | — | — | 9 $\frac{11}{25}$ | |
| C | — | — | 5 | 13 $\frac{2}{5}$ | — | — | 4 | 4 $\frac{9}{10}$ | — | — | 6 | 12 $\frac{2}{5}$ | — | — | 4 | 14 $\frac{2}{5}$ | |
| D | — | 1 | 2 | 3 $\frac{1}{2}$ | — | — | 10 | 12 $\frac{1}{4}$ | — | — | 1 | 4 | 11 | — | 11 | 16 | |
| E | 2 | 16 | 8 | 8 | 2 | 2 | 5 | 8 | 3 | 6 | 2 | 8 | 2 | 7 | 2 | 8 | |
| F | — | — | — | 7 $\frac{14}{25}$ | — | — | — | 5 $\frac{33}{50}$ | — | — | — | 8 $\frac{6}{7}$ | — | — | — | 6 $\frac{22}{75}$ | |
| G | — | 2 | 10 | — $\frac{2}{5}$ | — | 2 | 1 | 9 $\frac{2}{5}$ | — | 3 | 3 | 14 $\frac{2}{5}$ | — | 2 | 4 | 6 $\frac{2}{5}$ | |
| H | — | 2 | 2 | 1 $\frac{16}{25}$ | — | 1 | 7 | 10 $\frac{27}{50}$ | — | — | 2 | 6 | 9 $\frac{1}{5}$ | — | 1 | 9 | |
| I | — | 1 | 3 | 11 $\frac{7}{10}$ | — | 1 | — | — $\frac{9}{20}$ | — | — | 1 | 5 | 19 $\frac{1}{5}$ | — | 1 | 1 | |
| J | — | — | 2 | 16 $\frac{7}{10}$ | — | — | 2 | 2 $\frac{9}{20}$ | — | — | 3 | 6 $\frac{1}{5}$ | — | — | 2 | 7 $\frac{1}{5}$ | |
| K | — | 3 | 3 | 13 $\frac{1}{5}$ | — | 2 | 7 | 2 $\frac{1}{5}$ | — | 3 | 9 | 7 $\frac{1}{5}$ | — | 2 | 9 | 19 $\frac{1}{5}$ | |
| L | — | 10 | 4 | 16 | — | 7 | 6 | 12 | — | 12 | 3 | 12 | — | 8 | 6 | — | |
| M | — | 10 | 4 | 16 | — | 7 | 6 | 12 | — | 12 | 3 | 12 | — | 8 | 6 | — | |
| N | — | 10 | 4 | 16 | — | 7 | 6 | 12 | — | 12 | 3 | 12 | — | 8 | 6 | — | |
| O | — | 5 | 13 | 4 | 16 | — | 4 | 4 | 10 | 16 | — | 6 | 12 | 4 | 16 | — | |
| P | — | 5 | 1 | 4 $\frac{18}{25}$ | — | — | 3 | 9 | 16 $\frac{23}{25}$ | — | — | 5 | 11 | 9 $\frac{23}{25}$ | — | 4 | 2 |
| Q | — | 4 | 3 | — $\frac{3}{5}$ | — | — | 3 | 2 | 4 $\frac{1}{10}$ | — | — | 4 | 11 | 11 $\frac{3}{5}$ | — | 3 | 6 |
| R | — | 10 | 4 | 16 | — | 7 | 6 | 12 | — | 12 | 3 | 12 | — | 8 | 6 | — | |

Fustians

Inwards.

RATES

| Inwards. | | RATES | | | | | | | | | | | | |
|---|---------------------|--------|-----------------------|----|---|----|----|---|---|----|---|---|---|---|
| | | CUSTOM | | | EXCISE | | | | | | | | | |
| | | l. | s. | d. | l. | s. | d. | | | | | | | |
| Fustians <i>vocat.</i> | Naples Fustians | { | tripe or velure plain | { | the half Piece, containing 15 Yards and an half | 6 | | | 5 | | | A | A | |
| | | | | | the Piece, containing 7 Yards | 3 | | | 3 | | | B | B | |
| | | | | | the Yard | | 8 | | | 8 | | | C | C |
| | Sparta | { | wrought <i>vocat.</i> | { | the half Piece, containing 7 Yards and an half | 4 | 10 | | 4 | 10 | | D | D | |
| | | | | | the Yard | | 12 | | | 12 | | | E | E |
| | | | | | Osbrow or Augusta Fustians, the Piece, containing two half Pieces with Silk, the Yard | 3 | | | 3 | | | F | F | |
| | | { | | { | of Weasel, the Piece, containing two half Pieces | | 6 | | | 6 | | | G | G |
| | | | | | | 6 | | | 5 | | | H | H | |
| | Fustick. Vide Wood. | | | | | | | | | | | | | |
| | G | | | | | | | | | | | | | |
| Gadza | { | | | { | of all Sorts, without Gold or Silver, the Yard | | 2 | 8 | | 2 | 8 | I | I | |
| | | | | | strip'd, with Gold or Silver, the Yard | | 5 | | | 5 | | | J | J |
| Galley | { | | | { | Dishes, the Dozen | | 1 | 6 | | 5 | | K | K | |
| | | | | | Pots. Vide Pots. | | | | | | | | | |
| | | | | | Tyles. Vide Brickstones. | | | | | | | | | |
| Galls, the Hundred Weight, containing 112 lb | | | | | | | 1 | | | 1 | | L | L | |
| Garden Seeds. Vide Druggs, and Letter O. | | | | | | | | | | | | | | |
| Garnets | { | | | { | small rough, the Pound | | 1 | | | 1 | | M | M | |
| | | | | | small or great Cut, the Pound | | 3 | | | 3 | | | N | N |
| Garters of Silk, French making, the Dozen Pair | | | | | | | 3 | | | 3 | | O | O | |
| Additional Duty, as Silk Manufacture per Pound Weight | | | | | | | | | | | | | | |
| Gauntlets, the Pair | | | | | | | 4 | | | 4 | | P | P | |
| Gimlets | { | | | { | * for Carpenters, the Groce | | 6 | 8 | | 6 | 8 | R | R | |
| | | | | | for Vintners, the Dozen | | 8 | | | 8 | | | S | S |
| Ginger. Vide Grocery. | | | | | | | | | | | | | | |

| from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | |
|---|----|----|-----------------|--------------------------------------|----|------------------|-----------------|-----------------------------------|----|-----------------|-----------------|--------------------------------------|----|-----------------|-----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | 10 | 4 | 16 | 7 | 6 | 12 | | 12 | 3 | 12 | | 8 | 6 | | |
| B | 5 | 8 | $\frac{4}{5}$ | 4 | 2 | 18 | $\frac{4}{5}$ | 6 | 7 | 8 | $\frac{4}{5}$ | 4 | 8 | 12 | $\frac{4}{5}$ |
| C | 9 | 1 | $\frac{11}{25}$ | | 6 | 15 | $\frac{21}{25}$ | 10 | 11 | $\frac{21}{25}$ | | 7 | 11 | $\frac{11}{25}$ | |
| D | 8 | 6 | $\frac{1}{5}$ | 6 | 4 | 8 | $\frac{1}{5}$ | 9 | 11 | 3 | $\frac{1}{5}$ | 7 | 19 | $\frac{1}{5}$ | |
| E | 1 | 12 | $\frac{4}{25}$ | 10 | 3 | $\frac{19}{25}$ | | 1 | 3 | 17 | $\frac{19}{25}$ | 11 | 6 | $\frac{14}{25}$ | |
| F | 5 | 8 | $\frac{4}{5}$ | 4 | 2 | 18 | $\frac{4}{5}$ | 6 | 7 | 8 | $\frac{4}{5}$ | 4 | 8 | 12 | $\frac{4}{5}$ |
| G | | 6 | $\frac{2}{25}$ | | 5 | $\frac{22}{25}$ | | | 7 | 18 | $\frac{22}{25}$ | | 5 | 13 | $\frac{7}{25}$ |
| H | 10 | 4 | 16 | 7 | 6 | 12 | | 12 | 3 | 12 | | 8 | 6 | | |
| I | | 3 | $\frac{12}{25}$ | | 2 | $\frac{57}{25}$ | | | 3 | 10 | $\frac{46}{25}$ | | 2 | 10 | $\frac{26}{25}$ |
| J | | 5 | $\frac{2}{25}$ | | 4 | $\frac{49}{25}$ | | | 6 | 12 | $\frac{2}{25}$ | | 4 | 14 | $\frac{2}{25}$ |
| K | | 3 | $\frac{1}{2}$ | | 3 | $\frac{419}{25}$ | | | 3 | 19 | $\frac{1}{5}$ | | 3 | 7 | $\frac{4}{5}$ |
| L | | 1 | $\frac{3}{5}$ | | 1 | 4 | $\frac{3}{5}$ | | 2 | 2 | $\frac{3}{5}$ | | 1 | 6 | $\frac{3}{5}$ |
| M | | 1 | $\frac{3}{5}$ | | 1 | 4 | $\frac{3}{5}$ | | 2 | 2 | $\frac{3}{5}$ | | 1 | 6 | $\frac{3}{5}$ |
| N | | 5 | $\frac{4}{5}$ | | 4 | 2 | $\frac{4}{5}$ | | 6 | 7 | $\frac{4}{5}$ | | 4 | 8 | $\frac{4}{5}$ |
| O | | 5 | $\frac{4}{5}$ | | 2 | 9 | $\frac{4}{5}$ | | 6 | 7 | $\frac{4}{5}$ | | 2 | 9 | $\frac{4}{5}$ |
| P | | 2 | 4 | | 2 | 4 | 4 | | 2 | 4 | 4 | | 2 | 4 | 4 |
| Q | | 4 | $\frac{16}{25}$ | | 3 | $\frac{723}{25}$ | | | 5 | 5 | $\frac{23}{25}$ | | 3 | 15 | $\frac{12}{25}$ |
| R | | 7 | $\frac{1}{25}$ | | 5 | 13 | $\frac{1}{25}$ | | 8 | 16 | $\frac{1}{25}$ | | 6 | 5 | $\frac{1}{25}$ |
| S | | 9 | $\frac{11}{25}$ | | 6 | 15 | $\frac{21}{25}$ | | 10 | 11 | $\frac{21}{25}$ | | 7 | 11 | $\frac{11}{25}$ |

Inwards.

RATES

| | | CUSTOM | | | EXCISE. | | | |
|----------------|--|-----------|-----------|-----------|-----------|-----------|-----------|---|
| | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
| Gird of | { counterfeit Gold and Silver, the Dozen | | 10 | | | 10 | | A |
| | { cruel, the Groce, containing 12 Dozen | 1 | 6 | 8 | 1 | 6 | 8 | B |
| | { Leather, the Groce, containing 12 Dozen | 1 | 13 | 4 | 1 | | | C |
| | Silk, the Dozen | 1 | | | 1 | | | D |
| | Velvet, the Dozen | 2 | | | 2 | | | E |
| | { Additional Duty (if not British) per Pound Weight | | | | | | | F |
| | Woollen, the Dozen | | 16 | | | 16 | | G |
| | * Girth Web, the Groce | 1 | 10 | | 1 | 10 | | H |
| | { * Glasses for Watches, the Dozen | | 6 | | | 6 | | I |
| | { Balm Glasses, the Groce, containing 12 Dozen | | 5 | | | 2 | | J |
| Glasses vocat. | Burning Glasses, the Dozen | | 2 | | | 12 | | K |
| | { coarse drinking Glasses, the Dozen | | 2 | | | 2 | | L |
| | { Flanders drinking Glasses, the 100 Glasses | | 16 | 8 | 2 | 10 | | M |
| | { French drinking Glasses, the 100, containing 5 Score--- | | 10 | | 1 | | | N |
| | Scotch (since the Union) are charg'd as English. | | | | | | | |
| | { Venice drinking Glasses, the Dozen | | 12 | | | 4 | | O |
| | { English drinking Glasses-- { the 100, cont. 5 Score, for Excise | | | | | 1 | | P |
| | { And for the Value of every 20 s. on Oath, Custom-- | | | | | | | Q |
| | N. B. English drinking Glasses cannot be valued in Custom at less than 2 s. per Dozen, or 16 s. 8 d. the 100, being the Rate, as above, for all coarse drinking Glasses. | | | | | | | |
| | | | | | | | | |

A

B

C

D

E

F

G

H

I

J

K

L

M

N

O

P

Q

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|----|----|---------------------|--------------------------------------|----|----|-------------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| L. | s. | d. | $\frac{1}{20}$ | L. | s. | d. | $\frac{1}{20}$ |
| A | | 11 | 6 $\frac{4}{5}$ | | | 8 | 9 $\frac{4}{5}$ |
| B | | 2 | 6 4 $\frac{4}{5}$ | | 1 | 10 | 12 $\frac{4}{5}$ |
| C | | 2 | 6 5 $\frac{3}{5}$ | | 1 | 8 | 15 $\frac{3}{5}$ |
| D | | 1 | 10 13 $\frac{3}{5}$ | | 1 | 1 | 5 $\frac{3}{5}$ |
| E | | 3 | 9 7 $\frac{1}{5}$ | | 1 | 10 | 11 $\frac{1}{5}$ |
| F | | 2 | 4 4 | | 2 | 4 | 4 |
| G | | 1 | 6 2 $\frac{2}{5}$ | | 1 | 1 | 11 $\frac{1}{5}$ |
| H | | 2 | 10 $\frac{2}{5}$ | | 2 | 1 | 9 $\frac{2}{5}$ |
| I | | | 6 16 $\frac{2}{5}$ | | | 5 | 1 $\frac{2}{5}$ |
| J | | 2 | 1 8 $\frac{1}{5}$ | | 1 | 11 | 19 $\frac{7}{10}$ |
| K | | | 7 18 $\frac{4}{5}$ | | | 7 | 6 $\frac{1}{5}$ |
| L | | | 2 5 $\frac{9}{5}$ | | | 1 | 13 $\frac{2}{5}$ |
| M | | 3 | 1 4 | | 2 | 8 | 19 |
| N | | 1 | 4 19 $\frac{3}{5}$ | | 1 | 2 | 2 $\frac{3}{5}$ |
| O | | | 9 1 $\frac{2}{5}$ | | | 5 | 13 $\frac{1}{5}$ |
| P | | | 11 5 $\frac{3}{5}$ | | | 1 | 1 |
| Q | | | 11 8 | | | 5 | 14 |

Glasses

Inwards.

RATES

CUSTOM EXCISE.

l. s. d. l. s. d.

All other English Glasses { *the 100, containing 5 Score, for Excise—* }
 { *And for the Value of every 20 s. on Oath, Custom —* }

But vide Water-Glasses below.

Glass Pipes { *small, the Pound—* }
 { *† great, the Hundred Weight containing ing 112 lb —* }

Glass Plates or Sights for Looking Glasses { *small, under N^o 6, the Dozen —* }
 { *N^o 6, the Dozen —* }
 { *N^o 7, 8, 9, 10, the Dozen —* }
Chrystal— { *N^o 11, 12, the Dozen —* }

Glass Stone Plates for Spectacles, { *rough, the Dozen —* }

* *British, the Groce —*

Hour-Glasses { *of Flan- ders ma- king —* }
 { *course, the Groce, containing 12 Dozen —* }
 { *the Dozen, fine —* }

of Venice making, the Dozen —
Half-penny Glasses, the Groce containing 12 Dozen —

Penny-ware, the Groce, con- taining 12 Dozen —

of Steel— { *small, the Dozen —* }
 { *large —* }

Looking Glasses { *small, the Dozen, under N^o 6 —* }
 { *middle Sort, the Dozen, N^o 6 —* }

of Chrystal { *small, the Dozen, N^o 7, 8, 9, 10 —* }

{ *the Dozen, N^o 11, 12 —* }

Memorandum, that the said Numbers are accounted as Inches.

† *Rated in A. E. at 3 s. the Pound.*

Glasses vocat.

A

B

C

D

E

F

G

H

I

J

K

L

M

N

O

P

Q

R

S

T

V

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|----|--|----------------|--------------------------------------|----------------------|--|----------------|
| to be paid down at Im- portation. | | to be repaid on Exportation in Time. | | to be paid down at Im- portation. | | to be repaid on Exportation in Time. | |
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | | 5 12 $\frac{4}{5}$ | | | 5 12 $\frac{4}{5}$ | | |
| B | | 11 8 | | | 5 14 | | |
| C | | 3 19 $\frac{14}{5}$ | | | 2 11 $\frac{3}{50}$ | | |
| D | 1 | 6 10 $\frac{2}{5}$ | | 18 | 2 $\frac{2}{5}$ | | |
| E | | 1 10 13 $\frac{3}{5}$ | | | 1 4 19 $\frac{3}{5}$ | | |
| F | | 3 9 7 $\frac{1}{5}$ | | | 2 9 19 $\frac{1}{5}$ | | |
| G | | 7 6 14 $\frac{2}{5}$ | | | 5 7 18 $\frac{2}{5}$ | | |
| H | 2 | 16 8 8 | | 2 | 2 5 8 | | |
| I | | 11 7 $\frac{1}{5}$ | | | 7 11 $\frac{1}{5}$ | | |
| J | | 3 9 7 $\frac{1}{5}$ | | | 2 9 19 $\frac{1}{5}$ | | |
| K | | 3 9 7 $\frac{1}{5}$ | | | 2 9 19 $\frac{1}{5}$ | | |
| L | | 1 3 2 $\frac{2}{5}$ | | | 11 6 $\frac{2}{5}$ | | |
| M | | 3 9 7 $\frac{1}{5}$ | | | 2 9 19 $\frac{1}{5}$ | | |
| N | | 8 6 $\frac{2}{5}$ | | | 6 $\frac{4}{5}$ | | |
| O | | 1 17 $\frac{3}{5}$ | | | 8 6 $\frac{2}{5}$ | | |
| P | | 10 8 $\frac{2}{5}$ | | | 6 12 $\frac{2}{5}$ | | |
| Q | | 1 8 16 $\frac{4}{5}$ | | | 1 1 4 $\frac{4}{5}$ | | |
| R | | 2 10 $\frac{2}{5}$ | | | 2 1 9 $\frac{2}{5}$ | | |
| S | | 5 8 $\frac{4}{5}$ | | | 4 2 18 $\frac{4}{5}$ | | |
| T | | 11 4 1 $\frac{3}{5}$ | | | 8 5 17 $\frac{3}{5}$ | | |
| V | | 4 5 12 | | | 3 3 8 2 | | |

Glasles

Inwards.

RATES

[illegible]

G

[231]

G

from Great Britain, or the
Plantations.

from elsewhere.

| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
|---|---|-----------|-----------|--------------------|--|-----------|-----------|--------------------|---|-----------|-----------|--------------------|--|-----------|-----------|--------------------|
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| A | — | — | 11 | 6 $\frac{4}{5}$ | — | — | 8 | 9 $\frac{4}{5}$ | — | 1 | 1 | 4 $\frac{4}{5}$ | — | — | 9 | 8 $\frac{4}{5}$ |
| B | — | — | 6 | 5 $\frac{1}{25}$ | — | — | 3 | 19 $\frac{11}{25}$ | — | — | 7 | 15 $\frac{11}{25}$ | — | — | 4 | 14 $\frac{16}{25}$ |
| C | — | 3 | 4 | 16 $\frac{12}{25}$ | — | 2 | 6 | 11 $\frac{7}{25}$ | — | 3 | 11 | 13 $\frac{7}{25}$ | — | 2 | 9 | 19 $\frac{17}{25}$ |
| D | — | 1 | 8 | 8 $\frac{6}{25}$ | — | 1 | 3 | 5 $\frac{16}{25}$ | — | 1 | 11 | 16 $\frac{16}{25}$ | — | 1 | 4 | 19 $\frac{21}{25}$ |
| E | — | 5 | 7 | 19 $\frac{3}{5}$ | — | 4 | 5 | 14 $\frac{3}{5}$ | — | 6 | 5 | 9 $\frac{3}{5}$ | — | 4 | 10 | 9 $\frac{3}{5}$ |
| F | — | 6 | 1 | 14 $\frac{4}{5}$ | — | 4 | 5 | 15 $\frac{4}{5}$ | — | 7 | 3 | — $\frac{4}{5}$ | — | 5 | — | 8 $\frac{4}{5}$ |
| G | — | 3 | 9 | 4 $\frac{4}{5}$ | — | 3 | 3 | 10 $\frac{4}{5}$ | — | 4 | 1 | — $\frac{4}{5}$ | — | 3 | 5 | 8 $\frac{4}{5}$ |
| H | — | 5 | 2 | 6 $\frac{6}{5}$ | — | 4 | — | 1 $\frac{4}{5}$ | — | 5 | 11 | 16 $\frac{4}{5}$ | — | 4 | 4 | 16 $\frac{4}{5}$ |
| I | — | — | 2 | 5 $\frac{9}{25}$ | — | — | 1 | 13 $\frac{24}{25}$ | — | — | 2 | 12 $\frac{24}{25}$ | — | — | 1 | 17 $\frac{19}{25}$ |
| J | — | 5 | 8 | — $\frac{4}{5}$ | — | 4 | 2 | 18 $\frac{4}{5}$ | — | 6 | 7 | 8 $\frac{4}{5}$ | — | 4 | 8 | 12 $\frac{4}{5}$ |
| K | — | 1 | 10 | 13 $\frac{3}{5}$ | — | 1 | 4 | 19 $\frac{3}{5}$ | — | 2 | 2 | 9 $\frac{3}{5}$ | — | 1 | 6 | 17 $\frac{3}{5}$ |
| L | — | 3 | 9 | 4 $\frac{4}{5}$ | — | 3 | 3 | 10 $\frac{4}{5}$ | — | 4 | 1 | — $\frac{4}{5}$ | — | 3 | 5 | 8 $\frac{4}{5}$ |
| M | — | 7 | 6 | 9 $\frac{3}{5}$ | — | 6 | 7 | 1 $\frac{3}{5}$ | — | 8 | 2 | 1 $\frac{3}{5}$ | — | 6 | 10 | 17 $\frac{3}{5}$ |
| N | — | 2 | 10 | — $\frac{2}{5}$ | — | 2 | 1 | 9 $\frac{2}{5}$ | — | 3 | 3 | 14 $\frac{2}{5}$ | — | 2 | 4 | 6 $\frac{2}{5}$ |
| O | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 |
| P | — | — | 8 | 6 $\frac{18}{25}$ | — | — | 6 | 8 $\frac{18}{25}$ | — | — | 9 | 12 $\frac{4}{5}$ | — | — | 7 | 1 $\frac{29}{75}$ |
| Q | — | 1 | 3 | 2 $\frac{2}{5}$ | — | 1 | 1 | 6 $\frac{2}{5}$ | — | 1 | 5 | 13 $\frac{1}{5}$ | — | 1 | — | 11 $\frac{11}{5}$ |
| R | — | 3 | 9 | 7 $\frac{1}{5}$ | — | 2 | 9 | 19 $\frac{1}{5}$ | — | 4 | 4 | 19 $\frac{1}{5}$ | — | 3 | 1 | 15 $\frac{1}{5}$ |
| S | — | — | 15 | 3 $\frac{3}{25}$ | — | — | 11 | 8 $\frac{3}{25}$ | — | — | 17 | 4 $\frac{9}{75}$ | — | — | 12 | 4 $\frac{44}{75}$ |
| T | — | — | 6 | 6 $\frac{19}{25}$ | — | — | 4 | 8 $\frac{19}{25}$ | — | — | 7 | 12 $\frac{7}{25}$ | — | — | 5 | 1 $\frac{32}{75}$ |
| V | — | — | 3 | 15 $\frac{3}{5}$ | — | — | 2 | 16 $\frac{3}{5}$ | — | — | 4 | 8 $\frac{4}{5}$ | — | — | 3 | 2 $\frac{14}{5}$ |
| U | — | — | — | 11 $\frac{7}{25}$ | — | — | 1 | 1 $\frac{7}{25}$ | — | — | 1 | 1 $\frac{7}{25}$ | — | — | — | 11 $\frac{7}{25}$ |
| W | — | 11 | 8 | — | — | 5 | 14 | — | — | 1 | 3 | 4 | — | — | 7 | 12 |

Gravers

Inwards.

RATES

CUSTOM EXCISE.

Gravers { the Dozen, for Excise —
 and Pin- { And for the Value of every }
 cers — { 20 s. on Oath, Custom — }

Gravers for Goldsmiths. Vide Punsons.

† 6l. per
 Cent. not al-
 lowed.

† Grindstones, the Chalder

N. B. No Figs, Prunes, Raisins,
 or Sugars can be imported in
 any other than British or Irish
 Ships, whereof the Master and
 $\frac{3}{4}$ of the Mariners, at least, are
 English; nor can Currans be
 imported in any other than English
 built Shipping, navigated as
 above; such foreign Ships only ex-
 cepted as are of the Built of that
 Country or Place of which said
 Goods are the Growth, Product,
 or Manufacture respectively, or of
 such Port where they can only, or
 are most usually, first shipp'd for
 Transportation, whereof the Master
 and, at least, $\frac{3}{4}$ of the Mariners
 are of said Country or Place, on
 Forfeiture of Ship and Goods. A.
 N. § 8. Vide Goods 3. Page 45.

Almonds-- { the Hundred Weight, }
 { containing 112 lb }
 { * in the Shell, the }
 { Thousand — }
 Anniseeds the Hundred Weight, con-
 taining 112 lb

Cinamon, the Pound

Cloves, the Pound

Currans, the { in English built }
 100 Weight, { Shipping — }
 containing { in foreign Vessels, or }
 112 lb { Ships not navi- }
 { gated by English }

Dates, the Hundred Weight, con-
 taining 112 lb

l. s. d. l. s. d.

3 — — 3 — —

— — — — —

— — — — —

13 4 1 10 —

— — — — —

— — — — —

— — — — —

— — — — —

— — — — —

— — — — —

— — — — —

— — — — —

— — — — —

— — — — —

— — — — —

— — — — —

— — — — —

— — — — —

— — — — —

— — — — —

— — — — —

— — — — —

3 — — 3 — —

— — — — —

1 6 — 1 6

— — — — —

3 — — 1 — —

— — — — —

6 8 — 3 —

— — — — —

8 — — 8 —

— — — — —

4 — — 4 — —

— — — — —

4 — — 4 — —

— — — — —

4 10 — 4 10 —

— — — — —

— — — — —

— — — — —

— — — — —

— — — — —

— — — — —

Grocery Wares total.

A

B

C

D

E

F

G

H

I

J

K

L

M

N

O

P

Q

R

S

T

U

V

W

X

Y

Z

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|----|----|----------------------|--------------------------------------|----|----|----------------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | — | — | 1 13 $\frac{2}{5}$ | — | — | — | 1 13 $\frac{2}{5}$ |
| B | — | — | 11 8 | — | — | — | 5 14 |
| C | — | — | 2 1 12 | — | — | — | 3 16 |
| D | — | — | 5 8 — $\frac{4}{5}$ | — | — | — | 2 9 16 $\frac{4}{5}$ |
| E | — | — | 1 14 $\frac{1}{5}$ | — | — | — | 16 $\frac{2}{5}$ |
| F | — | — | 3 9 9 $\frac{3}{5}$ | — | — | — | 11 5 $\frac{3}{5}$ |
| G | — | — | 5 9 $\frac{2}{5}$ | — | — | — | 1 13 $\frac{2}{5}$ |
| H | — | — | 9 1 $\frac{1}{5}$ | — | — | — | 4 10 $\frac{6}{5}$ |
| I | — | — | 7 6 14 $\frac{2}{5}$ | — | — | — | 3 9 2 $\frac{2}{5}$ |
| J | — | — | — | — | — | — | — |
| K | — | — | 8 6 1 $\frac{1}{5}$ | — | — | — | 4 2 15 $\frac{1}{5}$ |

Y

Grocery

}

Can be im-
ported from
Great Bri-
tain only.

Inwards.

RATES

| | | RATES | | | | | | | |
|--------------------------------------|---|--|-----------|-----------|-----------|-----------|-----------|---|---|
| | | CUSTOM | | | EXCISE. | | | | |
| | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | | |
| Grocery Wares <i>et</i> <i>c.</i> | Ginger | <i>in British Ships</i> — | | | | | | | |
| | | <i>in Ships not belong- ing to Great Brit- tain or Ireland, or foreign built not register'd</i> — | | | | | | | |
| | | Figgs, the 100 Weight, containing 112 lb — | | | | | | | A |
| | | — | | | | | | | B |
| | | of the <i>East-Indies</i> , the Pound — | | | | | | | C |
| | | of the <i>West-Indies</i> , the Pound — | | | | | | | D |
| | | of the <i>English Plantations</i> , the 112 lb — | | | | | | | E |
| | | N. B. <i>It must appear to be British Plantation Ginger by Cocket from Great Britain, and is to be charged at 10 s. per 100 Weight, or the half Rate only, in Custom. Ginger of the Growth of the British Plantations cannot be imported directly thence into Ireland, but must first be landed in Great Britain, on Forfeiture of Ship and Goods. Vide Plantations 10, 12, 13. Page 95.</i> | | | | | | | |
| | | <i>Green. Vide Druggs.</i> | | | | | | | |
| | | Liquorish — the 100 Weight, containing 112 lb — | | | | | | | F |
| | | Juice. <i>Vide Succus Li- quoritiæ, in Druggs.</i> | | | | | | | |
| Mace, the Pound — | | 15 | — | — | 15 | — | — | G | |
| Nutmegs, the Pound — | | 6 | — | — | 6 | — | — | H | |
| Pepper, the Pound — | | 2 | — | — | 2 | — | — | I | |
| | | 12 | — | — | 15 | — | — | J | |
| Prunes, the 100 Weight, cont. 112 lb | <i>in British Ships</i> — <i>in Ships not belong- ing to Great Britain or Ire- land, or foreign built not register'd</i> | — | | | — | | | | |
| | | 12 | | | 15 | | | K | |

| | from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|---|----|--------------------------------------|------------------|------------------------|----|--------------------------------------|-----------------|
| | to be paid down at Im- | | to be repaid on Exportation in Time. | | to be paid down at Im- | | to be repaid on Exportation in Time. | |
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | — | 2 | 4 | $6\frac{2}{5}$ | — | 1 | 4 | $18\frac{2}{5}$ |
| B | — | — | — | — | — | 3 | 3 | $15\frac{2}{5}$ |
| C | — | — | 2 | $9\frac{6}{25}$ | — | — | — | — |
| D | — | — | 1 | $10\frac{6}{25}$ | — | — | — | — |
| E | — | 1 | 10 | $13\frac{3}{5}$ | — | — | — | — |
| F | — | 2 | 4 | $7\frac{3}{5}$ | — | 1 | 1 | $5\frac{3}{5}$ |
| G | — | 1 | 5 | $\frac{1}{5}$ | — | — | — | — |
| H | — | — | 6 | $16\frac{2}{5}$ | — | — | — | — |
| I | — | — | 2 | $5\frac{1}{5}$ | — | — | — | — |
| J | — | 1 | 3 | 6 | — | — | — | — |
| K | — | — | — | — | — | — | — | — |

† Can be im-
ported from
Great Bri-
tain only.

Can be im-
ported from
Great Bri-
tain only.

Grocery

Inwards.

RATES

| | | | CUSTOM | | | EXCISE. | | | |
|-----------------------|-------|--|--|----|----|---------|----|----|---|
| | | | l. | s. | d. | l. | s. | d. | |
| Grocery Wares, vocat. | Sugar | Raisins of all Sorts the 100 Weight, containing 112 lb | in British Ships | | | 2 | 3 | 4 | A |
| | | | in Ships not belonging to Great Britain or Ireland, or foreign built not register'd--- | | | 2 | 3 | 4 | B |
| | | of Barbary, the 100 Wt. cont. 112 lb | Excise | | | | | | C |
| | | | for the Value of every 20 s. on Oath, Custom | | | | | 2 | D |
| | | Candy | in Brit. Ships | | | | | | E |
| | | | in Ships not belonging to G. B. or I. or foreign built, not register'd--- | | | | | | F |
| | | brown, the 100 Weight cont. 112 lb | in British Ships | | | 8 | | 5 | G |
| | | | in Ships not belonging to G. B. or I. or foreign built not register'd | | | 8 | | 5 | H |
| | | white, the 100 Weight cont. 112 lb | in British Ships | | | 12 | | 12 | I |
| | | | in Ships not belonging to G. B. or I. or foreign built not register'd | | | 12 | | 12 | J |
| | | Muscavadoes, the 100 Wt. cont. 112 lb | of the Eng. Plantations | | | 1 | 10 | | K |
| | | | in British Ships | | | 1 | 10 | 2 | L |
| | | white | in Ships not belonging to Great Brit ⁿ . or Irel ^d . or foreign built not register'd | | | 1 | 10 | 2 | M |
| | | | of the English Plantations, the Hundred Weight, containing 112 lb | | | 5 | | 5 | N |

† This must appear by Cocket from Great Britain, and the half Rate only is to be computed in Custom.

G

[237]

G

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|-----------|-----------|-------------------|--|-----------|------------------|----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| <i>A</i> | 4 | 1 | 2 $\frac{4}{5}$ | 2 | | 8 $\frac{4}{5}$ | |
| <i>B</i> | | | | | | | |
| <i>C</i> | 1 | 10 | 11 $\frac{1}{5}$ | 1 | 10 | 11 $\frac{1}{5}$ | |
| <i>D</i> | | 11 | 8 | | 5 | 14 | |
| <i>E</i> | | | | | | | |
| <i>F</i> | 12 | 3 | 12 | 8 | 6 | | |
| <i>G</i> | | | | | | | |
| <i>H</i> | 1 | 2 | 8 3 $\frac{1}{5}$ | 16 | 11 | 15 $\frac{1}{5}$ | |
| <i>I</i> | | | | | | | |
| <i>J</i> | 1 | 7 | 16 $\frac{3}{5}$ | 1 | 3 | 11 $\frac{1}{5}$ | |
| <i>K</i> | 3 | 3 | 13 $\frac{1}{5}$ | 2 | 7 | 2 $\frac{1}{5}$ | |
| <i>L</i> | | | | | | | |
| <i>M</i> | 7 | | 18 | 5 | 10 | 13 | |

Grocery

| | | RATES. | | | | | | |
|----------------------|-------|---|----|----|---|----|----|---|
| | | CUSTOM | | | EXCISE. | | | |
| | | l. | s. | d. | l. | s. | d. | |
| Grocery Wares vocat. | Sugar | <i>Inwards.</i> | | | | | | |
| | | white | | | in British Ships | | | A |
| | | Sugar, foreign or imported from any foreign Place, the 100 Wt. cont. 112 lb — | | | in Ships not belonging to Great Britain or Ireland or foreign built not register'd | | | |
| | | | | | 9 | 6 | 8 | |
| | | | | | 9 | 6 | 8 | B |
| | | | | | 9 | 6 | 8 | |
| | | | | | 5 | 6 | 8 | C |
| | | Sugar of Lisbon, the 100 Weight | | | in British Ships in Ships not belonging to G B ⁿ or I ^d , or foreign built not register'd | | | D |
| | | | | | 9 | 6 | 8 | |
| | | | | | 5 | 6 | 8 | |
| | Sugar | refin'd, double or single, in Loaves, made in England, the 100 Weight, containing 112 lb — | | | 6 | — | 7 | E |
| | | the 100 Weight, containing 112 lb, for Excise — | | | — | — | 7 | F |
| | | for the Value of every 20s. on Oath, Custom | | | — | — | — | G |
| | | in British Ships in Ships not belonging to G. B ⁿ or I ^d , or foreign built not register'd | | | — | — | — | H |
| | | St. Thome and Panelis the 100 Wt. cont. 112 lb — | | | 1 | — | 10 | I |
| | | in British Ships in Ships not belonging to Great Brit ⁿ . or Irel ^d . or foreign built not register'd — | | | 1 | — | 10 | J |
| | | | | | — | — | — | |
| | | | | | — | — | — | |
| | | | | | — | — | — | |
| | | | | | — | — | — | |
| | | | | | — | — | — | |

N. B. No Sugars of the Growth, Product, or Manufacture of any Plantations in America, can be imported into Ireland, unless from Great Britain, except Sugars from Spain or Portugal. Vide Goods 5. p. 45. and Plantations 14, 15. p. 96.

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|-----------|-----------|------------------|--|-----------|------------------|----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| <i>A</i> | 17 | 7 | $13 \frac{3}{5}$ | 13 | 2 | $9 \frac{3}{5}$ | |
| <i>B</i> | | | | | | | |
| <i>C</i> | 13 | 10 | $11 \frac{1}{5}$ | 9 | 5 | $7 \frac{1}{5}$ | |
| <i>D</i> | | | | | | | |
| <i>E</i> | 12 | 3 | $7 \frac{1}{5}$ | 9 | 5 | $3 \frac{1}{5}$ | |
| <i>F</i> | 6 | 6 | $19 \frac{1}{5}$ | 6 | 6 | $19 \frac{1}{5}$ | |
| <i>G</i> | | 11 | 8 | | 5 | 14 | |
| <i>H</i> | | | | | | | |
| <i>I</i> | 1 | 5 | $\frac{4}{5}$ | 11 | 6 | $\frac{4}{5}$ | |
| <i>J</i> | | | | | | | |

Grogams

| | from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | |
|----------|---|-----------|-----------|--------------------|--|-----------|-----------|--------------------|---|-----------|-----------|-------------------|--|-----------|-----------|-------------------|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| <i>A</i> | — | — | 4 | 5 $\frac{1}{20}$ | — | — | 3 | 3 $\frac{27}{40}$ | — | — | 4 | 19 $\frac{3}{20}$ | — | — | 3 | 10 $\frac{4}{5}$ |
| <i>B</i> | — | 4 | 9 | — | — | 2 | 4 | 10 | — | 6 | 4 | — | — | 3 | 2 | — |
| <i>C</i> | — | 2 | 10 | 4 | — | 1 | 5 | 2 | — | 3 | 9 | 12 | — | 1 | 10 | 16 |
| <i>D</i> | — | — | 8 | 11 | — | — | 4 | 5 $\frac{1}{20}$ | — | — | 11 | 8 | — | — | 5 | 14 |
| <i>E</i> | — | — | 2 | 17 | — | — | 1 | 8 $\frac{1}{2}$ | — | — | 3 | 16 | — | — | 1 | 18 |
| <i>F</i> | — | — | 1 | 2 $\frac{17}{25}$ | — | — | 16 | 49 $\frac{9}{50}$ | — | — | 1 | 6 $\frac{12}{25}$ | — | — | 18 | 22 $\frac{2}{5}$ |
| <i>G</i> | — | 3 | 2 | 14 $\frac{9}{50}$ | — | 2 | 11 | 2 $\frac{93}{100}$ | — | 3 | 5 | 1 $\frac{17}{25}$ | — | 3 | — | 6 $\frac{17}{25}$ |
| <i>H</i> | — | 10 | 6 | 18 $\frac{3}{25}$ | — | 10 | 6 | 12 $\frac{21}{50}$ | — | 10 | 7 | 1 $\frac{23}{25}$ | — | 10 | 6 | 14 $\frac{8}{25}$ |
| <i>I</i> | — | — | 11 | 6 $\frac{4}{5}$ | — | — | 8 | 9 $\frac{4}{5}$ | — | 1 | 1 | 4 $\frac{4}{5}$ | — | — | 9 | 8 $\frac{4}{5}$ |
| <i>J</i> | — | 1 | 3 | 2 $\frac{12}{5}$ | — | — | 11 | 6 $\frac{2}{5}$ | — | 1 | 5 | 13 $\frac{1}{15}$ | — | 1 | — | 11 $\frac{1}{15}$ |
| <i>K</i> | — | — | 3 | 15 $\frac{3}{5}$ | — | — | 2 | 16 $\frac{3}{5}$ | — | — | 4 | 8 $\frac{4}{15}$ | — | 3 | 2 | 1 $\frac{14}{15}$ |
| <i>L</i> | — | — | 4 | 10 $\frac{16}{25}$ | — | — | 3 | 7 $\frac{23}{25}$ | — | — | 5 | 5 $\frac{23}{25}$ | — | 3 | 15 | 1 $\frac{13}{25}$ |
| <i>M</i> | — | 1 | 3 | 2 $\frac{2}{5}$ | — | — | 11 | 6 $\frac{2}{5}$ | — | 1 | 5 | 13 $\frac{1}{15}$ | — | 1 | — | 11 $\frac{1}{15}$ |

Inwards.

RATES

+ Can be im-
ported from
Great Bri-
tain only.

| | | RATES | | | | | | | | |
|--|---|--------|----|----|---------|----|----|---|--|--|
| | | CUSTOM | | | EXCISE. | | | | | |
| | | l. | s. | d. | l. | s. | d. | | | |
| Handkerchiefs | { the Dozen (of all Sorts) — | 3 | | | 2 | | | A | | |
| | { of Silk, except of the Manufacture of | | | | | | | B | | |
| | { Great Britain, China, Persia, or | | | | | | | | | |
| | { the East-Indies, pay additional | | | | | | | | | |
| | { Duty per Pound Weight — | | | | | | | C | | |
| | { + of the Manufacture of China, | | | | | | | | | |
| | { Persia, or the East-Indies, pay | | | | | | | | | |
| | { Additional Duty per Yard — | | | | | | | | | |
| Hangings gilt. Vide Leather. | | | | | | | | | | |
| Harneswo- | { Corsets, compleat, the Piece | 1 | | | 1 | | | D | | |
| | { Curats, the Piece — | | 12 | 6 | | 12 | 6 | E | | |
| | { Morians or { graven, the } | | 10 | | | 10 | | F | | |
| | { Head- { Piece — } | | 5 | | | 5 | | G | | |
| | { pieces -- { plain, the Piece | | | | | | | | | |
| Harnes — | { Plates. Vide Plates. | | | | | | | | | |
| | { Roses, the Thousand — | | 1 | | | 1 | | H | | |
| { Harp-strings, or Catlings, the Groce, } | | | 5 | | | 6 | 8 | I | | |
| { containing 12 Dozen — | | | | | | | | | | |
| Hatbands, the Groce containing 12 Dozen | | 5 | | | 5 | | | J | | |
| Hatchets. Vide Axes. | | | | | | | | | | |
| Hats | { vocat. Straw Hats, Vide Basts. | | | | | | | | | |
| | { of Beaver-Wool, or Hair, the Hat — | 5 | | | 5 | | | K | | |
| | { all other Hats (course Hats) the Piece | 1 | | | 1 | | | L | | |
| Hawks | { of all { the Hawk, for Excise — | | | | | 4 | | M | | |
| | { Sorts { for the Value of every 20 s. } | | | | | | | N | | |
| | { on Oath, Custom — | | | | | | | | | |
| | { Hoods the Groce, containing 12 Dozen | 1 | 6 | 8 | 1 | 6 | 8 | O | | |
| { Headings for Pipes, Hogheads, or Bar- | | | 6 | 8 | | 6 | 8 | P | | |
| { rels, the 100, containing 6 Score — } | | | | | | | | | | |
| But wide Staves. | | | | | | | | | | |
| { Heath for Brushes, the 100, containing } | | 1 | | | 1 | | | Q | | |
| { 5 Score — | | | | | | | | | | |
| Hemp vocat. | { in British Ships — | 6 | | | 5 | | | R | | |
| | { Hemp short, drefs'd, the { in Ships not belong- | | | | | | | | | |
| | { 100 Weight, { ing to Great Bri- | | | | | | | | | |
| | { cont. 112 lb { tain or Ireland, | 6 | | | 5 | | | S | | |
| | { or foreign built | | | | | | | | | |
| | { not register'd — | | | | | | | | | |

| | from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | |
|---|--|-----------|-----------|------------------|--|-----------|-----------|-------------------|---|-----------|-----------|------------------|--|-----------|-----------|------------------|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| A | — | 4 | 8 | 15 $\frac{1}{5}$ | — | 3 | 3 | 13 $\frac{1}{5}$ | — | 5 | 8 | 3 $\frac{1}{5}$ | — | 3 | 11 | 7 $\frac{1}{5}$ |
| B | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 |
| C | — | 1 | 4 | 18 $\frac{2}{5}$ | — | 1 | 4 | 18 $\frac{2}{5}$ | — | — | — | — | — | — | — | — |
| D | — | 1 | 10 | 13 $\frac{3}{5}$ | — | 1 | 4 | 19 $\frac{3}{5}$ | — | 2 | 2 | 9 $\frac{3}{5}$ | — | 1 | 6 | 17 $\frac{3}{5}$ |
| E | — | 1 | 2 | 3 $\frac{1}{2}$ | — | 10 | 12 | 4 | — | 1 | 4 | 11 | — | 11 | 16 | — |
| F | — | 11 | 6 | 4 $\frac{4}{5}$ | — | 8 | 9 | 4 $\frac{4}{5}$ | — | 1 | 1 | 4 $\frac{4}{5}$ | — | 9 | 8 | 4 $\frac{4}{5}$ |
| G | — | 5 | 13 | 2 $\frac{2}{5}$ | — | 4 | 4 | 10 $\frac{9}{10}$ | — | 6 | 12 | 2 $\frac{2}{5}$ | — | 4 | 14 | 2 $\frac{2}{5}$ |
| H | — | 1 | 2 | 2 $\frac{1}{5}$ | — | 16 | 4 | 9 $\frac{9}{10}$ | — | 1 | 6 | 12 $\frac{1}{5}$ | — | 18 | 2 | 1 $\frac{1}{5}$ |
| I | — | 6 | 12 | 1 $\frac{1}{5}$ | — | 5 | 3 | 7 $\frac{7}{10}$ | — | 7 | 11 | 1 $\frac{1}{5}$ | — | 5 | 13 | 1 $\frac{1}{5}$ |
| J | — | 9 | 5 | 8 | — | 7 | — | 18 | — | 11 | — | 8 | — | 7 | 10 | 8 |
| K | — | 9 | 5 | 8 | — | 7 | — | 18 | — | 11 | — | 8 | — | 7 | 10 | 8 |
| L | — | 1 | 10 | 13 $\frac{3}{5}$ | — | 1 | 4 | 19 $\frac{3}{5}$ | — | 2 | 2 | 9 $\frac{3}{5}$ | — | 1 | 6 | 17 $\frac{3}{5}$ |
| M | — | 3 | 9 | 2 $\frac{2}{5}$ | — | 3 | 9 | 2 $\frac{2}{5}$ | — | 3 | 9 | 2 $\frac{2}{5}$ | — | 3 | 9 | 2 $\frac{2}{5}$ |
| N | — | 11 | 8 | — | — | 5 | 14 | — | — | 1 | 3 | 4 | — | 7 | 12 | — |
| O | — | 2 | 6 | 4 $\frac{4}{5}$ | — | 1 | 10 | 12 $\frac{4}{5}$ | — | 2 | 11 | 6 $\frac{2}{5}$ | — | 2 | 1 | 3 $\frac{7}{15}$ |
| P | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Q | — | 1 | 10 | 13 $\frac{3}{5}$ | — | 1 | 4 | 19 $\frac{3}{5}$ | — | 2 | 2 | 9 $\frac{3}{5}$ | — | 1 | 6 | 17 $\frac{3}{5}$ |
| R | — | 10 | 4 | 16 | — | 7 | 6 | 12 | — | 12 | 3 | 12 | — | 8 | 6 | — |
| S | — | — | — | — | — | — | — | — | — | 16 | 1 | 4 | — | 10 | 4 | 16 |

Hemp

RATES

Inwards.

† Hemp is under the same Regulation with Flax as to its Importation. Vide the Note, p. 216.
† Subject to Aliens Custom if not imported in English Shipping.

| | | CUSTOM | | | EXCISE | | | |
|--------------|--|--------|----|----|--------|----|----|--------|
| | | l. | s. | d. | l. | s. | d. | |
| Hemp vocat. | Cullen or Steel in British Ships | 10 | — | — | 5 | — | — | A |
| | Hemp, and all other Sorts of drest Hemp the 100 Wt. cont. 112 lb | 10 | — | — | 5 | — | — | B |
| | Spruce, Muscovia, and all other rough Hemp, the 100 Wt. cont. 112 lb | — | 13 | 4 | — | 10 | — | C |
| | in Ships not belonging to Great Britain or Ireland, or foreign built not register'd | — | 13 | 4 | — | 10 | — | D |
| Hides vocat. | Hempseed. Vide Linseed. | | | | | | | |
| | Buff-Hides, the Hide | 1 | — | — | 1 | 10 | — | E |
| | † Cow-Hides of Barbary and Muscovia, the Hide | — | 5 | — | — | 7 | — | F |
| | Cow or Horse Hides tann'd, the Piece | — | 10 | — | — | 10 | — | G |
| | in the Hair, the Piece | — | 5 | — | — | 10 | — | H |
| | India Hides, the Hide | — | 8 | 4 | — | 7 | — | I |
| | Losh Hides, the Piece | — | 5 | — | — | 1 | — | J |
| | † red or Muscovia Hides tann'd, coloured or uncoloured, the Hide | — | 6 | 8 | — | 6 | 8 | K |
| | Hilts for Swords and Daggers, the Dozen | 2 | — | — | 2 | — | — | L |
| | Honey — the Barrel | 2 | — | — | 4 | — | — | M |
| | the Tun | 12 | — | — | 32 | — | — | N |
| | Hooks Ends. Vide Cap-books. | | | | | | | |
| Hoops | of Iron, for Pipes or Hogheads, the 100 Weight, cont. 112 lb | 1 | 6 | 8 | 3 | — | — | O |
| | for Coopers, the Thousand | 1 | 6 | 8 | 1 | 6 | 8 | } |
| | of all Sorts the 100 Weight, containing 112 lb | 2 | — | — | 2 | — | — | |
| | But by 2d Annæ, cap. 2. Hoops for making Casks, after the 1st of November, 1703, are to pay per Thousand, at 6 Score to the 100, one Penny and no more | — | — | — | — | — | — | P |
| | * Hops — British, the 100 Weight | 4 | — | — | 4 | — | — | Q R |
| | additional Duty, per 100 Weight | — | — | — | — | — | — | |
| | No Hops can be imported into Ireland from any Part beyond Seas other than Great | | | | | | | |

| | from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|---|-----------|-----------------|------------------|------------------------|-----------|-----------------|------------------|
| | to be paid down at Im- | | to be repaid on | | to be paid down at Im- | | to be repaid on | |
| | portation. | | Exportation | | portation. | | Exportation | |
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| A | — | 14 | 2 | 8 | — | 9 | 5 | 8 |
| B | — | — | — | — | — | — | — | — |
| C | — | 1 | 1 | 4 $\frac{4}{5}$ | — | 9 | 8 | 4 $\frac{4}{5}$ |
| D | — | — | — | — | — | — | — | — |
| E | — | 2 | 4 | 6 $\frac{2}{5}$ | — | 1 | 10 | 12 $\frac{2}{5}$ |
| F | — | — | 6 | 15 $\frac{2}{5}$ | — | 5 | 7 | 5 $\frac{2}{5}$ |
| G | — | — | 11 | 6 $\frac{4}{5}$ | — | 8 | 9 | 4 $\frac{4}{5}$ |
| H | — | — | 8 | 9 $\frac{4}{5}$ | — | 7 | 1 | 3 $\frac{1}{5}$ |
| I | — | — | 8 | 13 $\frac{2}{5}$ | — | 5 | 16 | 2 $\frac{2}{5}$ |
| J | — | 1 | 2 | 2 $\frac{2}{5}$ | — | 1 | 14 | 1 $\frac{1}{5}$ |
| K | — | — | 7 | 11 $\frac{1}{5}$ | — | 5 | 13 | 1 $\frac{1}{5}$ |
| L | — | 3 | 9 | 7 $\frac{1}{5}$ | — | 2 | 9 | 19 $\frac{1}{5}$ |
| M | — | 5 | 7 | 18 $\frac{2}{5}$ | — | 4 | 8 | 10 $\frac{2}{5}$ |
| N | 2 | 1 | 5 | 15 $\frac{1}{5}$ | 1 | 15 | 9 | 7 $\frac{1}{5}$ |
| O | — | 4 | 1 | — $\frac{4}{5}$ | — | 3 | 5 | 8 $\frac{4}{5}$ |
| { | — | — | — | — | — | — | — | — |
| P | — | — | 1 | — | — | — | — | — |
| Q | — | 7 | 6 | 14 $\frac{2}{5}$ | — | 5 | 7 | 18 $\frac{2}{5}$ |
| R | — | 4 | 4 | 12 $\frac{4}{5}$ | — | 4 | 4 | 12 $\frac{4}{5}$ |

Britain

Inwards.

RATES

| | CUSTOM | | | EXCISE. | | | |
|---|---|-----------|-----------|-----------|-----------|-----------|---|
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
| Britain, on Forfeiture thereof, or the Value, with the Ship, &c. in which imported. Vide Hops, per Tot. Page 61 & 62. and Plantations, 12. Page 95. | | | | | | | |
| * Horns { plain, the Groce | | 8 | | | 8 | | A |
| Books — { gilt, the Groce | | 16 | | | 16 | | B |
| * Horns for Lanthorns, the Thousand | 1 | | | 1 | | | C |
| Horns of Harts or Stags. Vide Drugs. | | | | | | | |
| Horses and Mares, Geldings and Nags, the Piece | | 5 | | | | | D |
| Horses of Wood, the Groce, containing 12 Dozen, for Excise | | | | | 5 | | E |
| And for the Value of every 20 s. on Oath, Custom | | | | | | | F |
| Hose of Cruel, vocat. Mantua Hose, the Pair | | 10 | | | 10 | | G |
| Houndies. Vide Knives. | | | | | | | |
| Hour Glasses. Vide Glasses. | | | | | | | |
| * Hunting Horns, the Dozen | 1 | | | 1 | | | H |
| I | | | | | | | |
| Jars of China, of all Sorts, the Pair, for Excise | | | | | 1 | | I |
| And for the Value of every 20 s. on Oath, Custom | | | | | | | J |
| Additional Duty for the Value of every 20 s. on Oath | | | | | | | K |
| Jews-Trumps, the Groce, cont. 12 Dozen | | 10 | | | 10 | | L |
| Imperlings, blew or red, the Dozen | 1 | 10 | | 1 | 10 | | M |
| Indico — { of all Sorts, the Pound | | 3 | 4 | | | | N |
| | † of the English Plantations, the Pound | | | | 1 | | O |
| | Dust, the Pound | | | | 1 | 8 | P |
| Ink, for Printers, the 100 Weight, containing 112 lb | 2 | | | 2 | | | Q |
| Ink-horns { the Groce, cont. 12 Dozen | 3 | | | 3 | | | R |
| | of Glass, the Dozen | | | 12 | | 12 | S |
| Inkle { unwrought, the Pound | | 2 | 6 | | 1 | 6 | T |
| | wrought, the Dozen Pounds | | | 6 | | 2 | U |

† This must appear by Cocquet, and be computed at the half Rate only in Custom.

| | from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|---|----|--------------------------------------|------------------|------------------------|----|--------------------------------------|------------------|
| | to be paid down at Im- | | to be repaid on Exportation in Time. | | to be paid down at Im- | | to be repaid on Exportation in Time. | |
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | | | 9 | $1\frac{11}{20}$ | | | 4 | $10\frac{6}{20}$ |
| B | | 1 | 6 | $2\frac{22}{20}$ | | | 9 | $9\frac{12}{20}$ |
| C | | 1 | 10 | $13\frac{3}{20}$ | | 1 | 4 | $19\frac{3}{20}$ |
| D | | | 2 | 17 | | | 1 | 8 $\frac{1}{2}$ |
| E | | | 2 | $16\frac{2}{3}$ | | | 2 | $16\frac{2}{3}$ |
| F | | | 1 | 8 | | | 5 | 14 |
| G | | | 1 | $6\frac{4}{5}$ | | | 8 | $9\frac{4}{5}$ |
| H | | 1 | 10 | $13\frac{3}{5}$ | | 1 | 4 | $19\frac{3}{5}$ |
| I | | | 1 | $5\frac{3}{5}$ | | | 1 | $5\frac{3}{5}$ |
| J | | | 1 | 8 | | | 5 | 14 |
| K | | | 1 | $5\frac{3}{5}$ | | | 1 | $5\frac{3}{5}$ |
| L | | | 1 | $6\frac{4}{5}$ | | | 8 | $9\frac{4}{5}$ |
| M | | 2 | 10 | $2\frac{2}{3}$ | | 2 | 1 | $9\frac{2}{3}$ |
| N | | | 1 | 18 | | | 1 | 19 |
| O | | | | $5\frac{7}{10}$ | | | | $2\frac{17}{20}$ |
| P | | | | 19 | | | | $9\frac{1}{2}$ |
| Q | | 3 | 9 | $7\frac{1}{5}$ | | 2 | 9 | $19\frac{1}{5}$ |
| R | | 5 | 8 | $4\frac{1}{2}$ | | 4 | 2 | $18\frac{4}{5}$ |
| S | | 1 | 1 | $12\frac{4}{5}$ | | | 10 | $3\frac{19}{20}$ |
| T | | | 2 | $5\frac{11}{20}$ | | | 16 | $2\frac{23}{20}$ |
| V | | 7 | 6 | $19\frac{1}{5}$ | | 1 | 10 | $11\frac{1}{5}$ |

Inkle

† Can be im-
ported from
Great Bri-
tain only.

| | | RATES | | | | | | |
|---|---|--|----|----|---------|----|----|---|
| | | CUSTOM | | | EXCISE. | | | |
| | | l. | s. | d. | l. | s. | d. | |
| Inkle | { Rows, the Dozen Pieces, contain- ing 36 Yards, the Piece——— } | 4 | — | — | 4 | — | — | A |
| | { Bullet Screws, the Dozen——— } | — | 4 | — | — | 4 | — | B |
| | { Incision Sheers, the Dozen——— } | — | 5 | — | — | 5 | — | C |
| | { Paces, or Tooth Drawers, } the Dozen——— } | — | 5 | — | — | 5 | — | D |
| | { Pullicanes, the Dozen —— } | — | 5 | — | — | 5 | — | E |
| | { Sets, the Bundle, cont. 16——— } | — | 2 | — | — | 2 | — | F |
| | { Trepanes, the Dozen——— } | — | 10 | — | — | 10 | — | G |
| | { Amys, Spanish, Spruce, and Swe- thish, the Tun——— } | 24 | — | — | 66 | — | — | H |
| | { But by 2d Annæ. cap. 2. unwrought Iron, after the 1st of November, 1703, is to pay, for every Tun, 5 s. for Custom, and 5 s. for Ex- cise, and no more, which is, per Tun —— } | — | — | — | — | — | — | I |
| | Iron | { small ($\frac{1}{2}$ a Hundred Weight and down- wards) the Piece——— } | — | 6 | 8 | 1 | — | — |
| { large, the Piece——— } | | — | 13 | 4 | 2 | — | — | K |
| { Bands for Kettles, the 100 Weight } containing 112 lb——— } | | 2 | — | — | 5 | — | — | L |
| Doubles. Vide Plates. | | — | — | — | — | — | — | — |
| { Fire Irons, the Groce, cont. 12 Dozen——— } | | — | 10 | — | — | 10 | — | M |
| { Hoops, the 100 Weight, cont. 112 lb } ——— } | | 1 | 6 | 8 | 3 | — | — | N |
| { Box Irons, the Dozen——— } | | 1 | 4 | — | 1 | 4 | — | O |
| { smoothing Irons, not Box, the } Dozen——— } | | — | 18 | — | — | 18 | — | P |
| { Stirrop Irons, the Dozen Pair——— } | | — | 6 | — | — | 6 | — | Q |
| { Iron Ore and Cinders, the Tun——— } | | — | 10 | — | — | — | — | R |
| * Irons | { Juice of Lemons, the Pipe——— } | 4 | — | — | 4 | — | — | S |
| | { Junk, called old Junk, the Tun——— } | 5 | — | — | 5 | — | — | T |
| | { Ivory, the Pound——— } | — | 10 | — | — | 10 | — | V |
| | K | | | | | | | |
| | { Elp, the Tun——— } | 1 | 10 | — | 1 | 10 | — | U |
| K | { Kerseys. Vide Drapery. | — | — | — | — | — | — | — |
| | { Keyknops, the Groce, containing 12 Dozen——— } | 1 | — | — | 1 | — | — | W |

from Great Britain, or the
Plantations.

from elsewhere.

| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
|---|---|----|----|------------------|--|----|----|------------------|---|---|----|------------------|-------------------|--|----|-------------------|-------------------|
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | — | 7 | 6 | 14 $\frac{2}{5}$ | — | 3 | 9 | 2 $\frac{2}{5}$ | — | 8 | 9 | 18 $\frac{2}{5}$ | — | 3 | 9 | 2 $\frac{2}{5}$ | — |
| B | — | — | 4 | 10 $\frac{1}{2}$ | — | — | 3 | 7 $\frac{2}{5}$ | — | — | 5 | 5 $\frac{2}{5}$ | — | — | 3 | 15 $\frac{1}{2}$ | — |
| C | — | — | 5 | 13 $\frac{2}{5}$ | — | — | 4 | 4 $\frac{9}{10}$ | — | — | 6 | 12 $\frac{2}{5}$ | — | — | 4 | 14 $\frac{2}{5}$ | — |
| D | — | — | 5 | 13 $\frac{2}{5}$ | — | — | 4 | 4 $\frac{9}{10}$ | — | — | 6 | 12 $\frac{2}{5}$ | — | — | 4 | 14 $\frac{2}{5}$ | — |
| E | — | — | 5 | 13 $\frac{2}{5}$ | — | — | 4 | 4 $\frac{9}{10}$ | — | — | 6 | 12 $\frac{2}{5}$ | — | — | 4 | 14 $\frac{2}{5}$ | — |
| F | — | — | 2 | 5 $\frac{9}{10}$ | — | — | 1 | 13 $\frac{2}{5}$ | — | — | 2 | 12 $\frac{2}{5}$ | — | — | 1 | 17 $\frac{1}{2}$ | — |
| G | — | — | 11 | 6 $\frac{4}{5}$ | — | — | 8 | 9 $\frac{1}{2}$ | — | — | 1 | 1 $\frac{4}{5}$ | — | — | 9 | 8 $\frac{4}{5}$ | — |
| H | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| I | — | 10 | — | — | — | 7 | 6 | — | — | — | 10 | — | — | — | 7 | 6 | — |
| J | — | 1 | 3 | 1 $\frac{3}{5}$ | — | 1 | 1 | 3 $\frac{3}{5}$ | — | — | 1 | 4 | 6 $\frac{4}{5}$ | — | 1 | 1 | 16 $\frac{4}{5}$ |
| K | — | 2 | 6 | 3 $\frac{1}{5}$ | — | 2 | 2 | 7 $\frac{1}{5}$ | — | — | 2 | 8 | 13 $\frac{1}{5}$ | — | 2 | 3 | 12 $\frac{8}{15}$ |
| L | — | 6 | 7 | 4 | — | 5 | 7 | 16 | — | — | 7 | 2 | 16 | — | 5 | 1 | 12 |
| M | — | — | 11 | 6 $\frac{4}{5}$ | — | — | 8 | 9 $\frac{4}{5}$ | — | — | 1 | 1 | 4 $\frac{4}{5}$ | — | — | 9 | 8 $\frac{4}{5}$ |
| N | — | 4 | 1 | — | — | 3 | 5 | 8 | — | — | 4 | 6 | 2 $\frac{1}{5}$ | — | 3 | 7 | 19 $\frac{7}{15}$ |
| O | — | 2 | 3 | 4 $\frac{8}{15}$ | — | 1 | 8 | 7 $\frac{1}{15}$ | — | — | 2 | 7 | 15 $\frac{2}{3}$ | — | 1 | 10 | 13 $\frac{3}{5}$ |
| P | — | 1 | 8 | 8 $\frac{6}{15}$ | — | 1 | 3 | 5 $\frac{1}{15}$ | — | — | 1 | 1 | 16 $\frac{1}{15}$ | — | 1 | 4 | 19 $\frac{2}{15}$ |
| Q | — | — | 6 | 16 $\frac{2}{5}$ | — | — | 5 | 1 $\frac{2}{5}$ | — | — | 7 | 18 $\frac{2}{5}$ | — | — | 5 | 13 $\frac{7}{15}$ | — |
| R | — | — | 5 | 14 | — | — | 2 | 17 | — | — | 7 | 12 | — | — | 3 | 16 | — |
| S | — | 7 | 6 | 14 $\frac{2}{5}$ | — | 5 | 7 | 18 $\frac{2}{5}$ | — | — | 8 | 9 | 18 $\frac{2}{5}$ | — | 6 | 3 | 10 $\frac{2}{5}$ |
| T | — | 9 | 5 | 8 | — | 7 | — | 18 | — | — | 11 | — | 8 | — | 7 | 10 | 8 |
| V | — | — | 11 | 6 $\frac{4}{5}$ | — | — | 8 | 9 $\frac{4}{5}$ | — | — | 1 | 1 | 4 $\frac{4}{5}$ | — | — | 9 | 8 $\frac{4}{5}$ |
| U | — | 2 | 10 | — | — | 2 | 1 | 9 $\frac{2}{5}$ | — | — | 3 | 3 | 14 $\frac{2}{5}$ | — | 2 | 4 | 6 $\frac{2}{5}$ |
| W | — | 1 | 10 | 13 $\frac{3}{5}$ | — | 1 | 4 | 19 $\frac{3}{5}$ | — | — | 2 | 2 | 9 $\frac{3}{5}$ | — | 1 | 6 | 17 $\frac{3}{5}$ |

Inwards.

RATES

| | | | CUSTOM | | | EXCISE. | | | |
|----------------------|---------------------------------------|--|--------|----|----|---------|----|----|---|
| | | | l. | s. | d. | l. | s. | d. | |
| Knives <i>vocat.</i> | * Keys for Watches, the Groce | | 1 | 4 | — | 1 | 4 | — | A |
| | { Almire, Bohemia, and all other | | — | 3 | — | — | 3 | — | B |
| | course Knives, the Dicker, con- | | — | — | — | — | — | — | |
| | taining 10 Knives | | — | — | — | — | — | — | |
| | Butchers Knives, the Dicker, | | — | 3 | — | — | 3 | — | C |
| | containing 10 Knives | | — | — | — | — | — | — | |
| | Carving Knives, the Dozen | | 3 | — | — | 1 | 10 | — | D |
| | * Coopers Knives, the Dozen | | — | 10 | — | — | 10 | — | E |
| | Cullen Knives, the Groce, contain- | | 8 | — | — | 10 | — | — | F |
| | ing 12 Dozen | | — | — | — | — | — | — | |
| | * Curriers Knives, the Dozen | | 1 | 4 | — | 1 | 4 | — | G |
| | * Drawing Knives, the Dozen | | — | 8 | — | — | 8 | — | H |
| | French Knives, the Bundle, contain- | | 4 | — | — | 7 | 4 | — | I |
| | ing 12 Dozen | | — | — | — | — | — | — | |
| | Glovers Knives, the Bundle, con- | | 1 | 10 | — | — | 5 | — | J |
| | taining 6 Knives | | — | — | — | — | — | — | |
| Lace, <i>vocat.</i> | Houncides, the Dozen, for Excise | | — | — | — | 3 | — | — | K |
| | And for the Value of every 20s. | | — | — | — | — | — | — | L |
| | on Oath, Custom | | — | — | — | — | — | — | |
| | Penknives, the Groce, containing | | 1 | 10 | — | 1 | 10 | — | M |
| | 12 Dozen | | — | — | — | — | — | — | |
| | Sherknives, the Dicker, containing | | — | 3 | — | — | 3 | — | N |
| | 10 Knives | | — | — | — | — | — | — | |
| | Stock- { ungilt, the Dozen Stocks | | 4 | — | — | 4 | — | — | O |
| | Knives { gilt, the Dozen Stocks | | 6 | — | — | 6 | — | — | P |
| | | | — | — | — | — | — | — | |
| L | { Bone-Lace, of Thread, the Dozen | | 2 | — | — | 2 | — | — | Q |
| | Yards | | — | — | — | — | — | — | |
| | { Brittin-Lace, the small Groce, con- | | 3 | — | — | 3 | — | — | R |
| | taining 12 Dozen Yards | | — | — | — | — | — | — | |
| | { Cruel-Lace, the small Groce, | | 4 | — | — | 4 | — | — | S |
| | containing 12 Dozen | | — | — | — | — | — | — | |
| † Fene- Lace. | { † of Gold or Silver, or Silver and | | 8 | — | — | 20 | — | — | T |
| | Gold, the Pound Troy or Venice | | — | — | — | — | — | — | |
| | Weight | | — | — | — | — | — | — | |
| † Loom- Lace. | { † Gold and Silver Lace, the Ounce | | — | 5 | — | 1 | 13 | 4 | V |
| | Troy | | — | — | — | — | — | — | |

| | from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | | |
|---|---|-----------|-----------|------------------|--|-----------|-----------|-------------------|--------------------------------------|-----------|-----------|-------------------|--|-----------|-----------|-------------------|-----------------|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | |
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | |
| A | — | 2 | 3 | $4\frac{8}{25}$ | — | 1 | 8 | $7\frac{13}{25}$ | — | 2 | 7 | $15\frac{13}{25}$ | — | 1 | 10 | $13\frac{3}{25}$ | |
| B | — | — | 3 | $8\frac{1}{25}$ | — | — | 2 | $10\frac{47}{50}$ | — | — | 3 | $19\frac{1}{25}$ | — | — | 2 | $16\frac{16}{25}$ | |
| C | — | — | 3 | $8\frac{1}{25}$ | — | — | 2 | $10\frac{47}{50}$ | — | — | 3 | $19\frac{1}{25}$ | — | — | 2 | $16\frac{16}{25}$ | |
| D | — | 4 | 3 | $2\frac{2}{5}$ | — | 2 | 10 | $—\frac{2}{5}$ | — | 5 | 2 | $10\frac{2}{5}$ | — | 3 | 3 | $14\frac{2}{5}$ | |
| E | — | — | 11 | $6\frac{4}{5}$ | — | — | 8 | $9\frac{4}{5}$ | — | — | 1 | $1\frac{4}{5}$ | — | — | 9 | $8\frac{4}{5}$ | |
| F | — | 17 | — | — | — | 13 | 2 | 8 | — | 19 | 6 | 8 | — | 14 | 5 | 12 | |
| G | — | 2 | 3 | $4\frac{8}{25}$ | — | 1 | 8 | $7\frac{13}{25}$ | — | 2 | 7 | $15\frac{13}{25}$ | — | 1 | 10 | $13\frac{3}{25}$ | |
| H | — | — | 9 | $1\frac{1}{25}$ | — | — | 6 | $15\frac{21}{25}$ | — | — | 10 | $11\frac{21}{25}$ | — | — | 7 | $11\frac{1}{25}$ | |
| I | — | 10 | 6 | $16\frac{8}{25}$ | — | — | 8 | $—\frac{8}{25}$ | — | — | 11 | $10\frac{8}{25}$ | — | — | 9 | $3\frac{12}{25}$ | |
| J | — | — | 1 | $7\frac{18}{25}$ | — | — | 11 | $7\frac{2}{5}$ | — | 2 | 1 | $12\frac{2}{5}$ | — | — | 1 | $2\frac{4}{5}$ | |
| K | — | 2 | 9 | $16\frac{4}{5}$ | — | 2 | 9 | $16\frac{4}{5}$ | — | 2 | 9 | $16\frac{4}{5}$ | — | 2 | 9 | $16\frac{4}{5}$ | |
| L | — | — | 11 | 8 | — | — | 5 | 14 | — | — | 1 | 3 | 4 | — | — | 7 | 12 |
| M | — | 2 | 10 | $—\frac{2}{5}$ | — | 2 | 1 | $9\frac{2}{5}$ | — | 3 | 3 | $14\frac{2}{5}$ | — | 2 | 4 | $6\frac{2}{5}$ | |
| N | — | — | 3 | $8\frac{1}{25}$ | — | — | 2 | $10\frac{47}{50}$ | — | — | 3 | $19\frac{1}{25}$ | — | — | 2 | $16\frac{16}{25}$ | |
| O | — | 7 | 6 | $14\frac{2}{5}$ | — | 5 | 7 | $18\frac{2}{5}$ | — | 8 | 9 | $18\frac{2}{5}$ | — | 6 | 3 | $10\frac{2}{5}$ | |
| P | — | 11 | 4 | $1\frac{1}{5}$ | — | 8 | 5 | $17\frac{9}{25}$ | — | 13 | 2 | $17\frac{9}{25}$ | — | 9 | 5 | $5\frac{3}{5}$ | |
| Q | — | 3 | 9 | $7\frac{1}{5}$ | — | 2 | 9 | $19\frac{1}{5}$ | — | 4 | 4 | $19\frac{1}{5}$ | — | 3 | 1 | $15\frac{1}{5}$ | |
| R | — | 5 | 8 | $—\frac{4}{5}$ | — | 2 | 9 | $16\frac{4}{5}$ | — | 6 | 7 | $8\frac{4}{5}$ | — | 2 | 9 | $16\frac{4}{5}$ | |
| S | — | 7 | 6 | $14\frac{2}{5}$ | — | 3 | 9 | $2\frac{2}{5}$ | — | 8 | 9 | $18\frac{2}{5}$ | — | 3 | 9 | $2\frac{2}{5}$ | |
| T | — | 1 | 6 | $4\frac{1}{6}$ | — | 1 | 2 | 7 | 4 | — | 1 | 8 | $11\frac{4}{6}$ | — | 1 | 3 | $10\frac{8}{6}$ |
| V | — | 1 | 9 | 13 | — | 1 | 8 | $4\frac{1}{2}$ | — | 1 | 10 | 12 | — | 1 | 8 | 14 | |

Inwards.

RATES

| | | CUSTOM | | | EXCISE. | | | |
|--|--|--------|----|----|---------|----|----|---|
| | | l. | s. | d. | l. | s. | d. | |
| Lace <i>vocat.</i> | Pomet Lace, the Groce, containing 12 Dozen Yards | 1 | — | — | 1 | — | — | A |
| | Purl or Antlet Lace of Thread, the Groce, containing 12 Dozen | — | 10 | — | — | 10 | — | B |
| | Bone-Lace, the Pound, con- taining 16 Ounces | 10 | — | — | 40 | — | — | C |
| | <i>Additional Duty per Pound,</i> <i>if not British</i> | — | — | — | — | — | — | D |
| | Lace of all other Sorts, the Pound, containing 16 Ounces | 5 | — | — | 10 | — | — | E |
| | <i>Additional Duty per Pound,</i> <i>if not British</i> | — | — | — | — | — | — | F |
| Ladles <i>vocat.</i> | melting Ladles, the 100 Weight, containing 112 lb | 2 | — | — | 2 | — | — | G |
| | Lamp-black. <i>Vide Blacking.</i> | | | | | | | |
| Lamps. <i>Vide Bras.</i> | | | | | | | | |
| Lapis magnata, false, the Pound | | — | 3 | — | — | 3 | — | H |
| * Last Blocks, the Dozen | | — | 2 | — | — | 2 | — | I |
| * Latches and Catches, Iron, the Dozen | | — | 5 | — | — | 5 | — | J |
| Laths, after the 1st of November, 1703, are to pay per Thousand, at 6 Score to the Hundred, One Penny, and no more. 2 Annæ, cap. 2. | | — | — | — | — | — | — | K |
| Lattin <i>vocat.</i> | black Lattin, the 100 Weight, containing 112 lb | 2 | — | — | 5 | — | — | L |
| | shaven Lattin, the 100 Weight, containing 112 lb | 2 | 10 | — | 5 | — | — | M |
| | Lavercocks. <i>Vide Bras.</i> | | | | | | | |
| Lead | the Tun, containing 20 Hundred Weight | 6 | — | — | 6 | — | — | N |
| | * Milled, or the Sheets, the 100 Weight | — | 10 | — | — | 10 | — | O |
| Leather <i>vocat.</i> | Ore, the Tun | 4 | — | — | 4 | — | — | P |
| | Brazil-Leather, the Dozen | 20 | — | — | 20 | — | — | Q |
| | Hangings gilt, the Piece | 4 | — | — | 4 | — | — | R |
| | Leather for Masks, the Pound | — | 6 | 8 | — | 6 | 8 | S |
| | Spanish, Turkey, East-India, or Cor- dowant, the Dozen Skins | 5 | — | — | 5 | — | — | T |
| N. B. If East-India, they can be im- ported from Great Britain only; if Turkey, they are subject to Aliens | | | | | | | | |

| | from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | |
|---|---|-----------|-----------|------------------|--|-----------|-----------|------------------|--------------------------------------|-----------|-----------|------------------|--|-----------|-----------|------------------|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| A | — | 1 | 10 | 13 $\frac{3}{5}$ | — | — | 11 | 5 $\frac{3}{5}$ | — | 2 | 2 | 9 $\frac{3}{5}$ | — | — | 11 | 5 $\frac{3}{5}$ |
| B | — | — | 11 | 6 $\frac{4}{5}$ | — | — | 5 | 12 $\frac{4}{5}$ | — | 1 | 1 | 4 $\frac{4}{5}$ | — | — | 5 | 12 $\frac{4}{5}$ |
| C | 2 | 7 | 1 | 4 | 1 | 17 | 7 | 4 | 2 | 10 | 3 | 4 | 1 | 17 | 7 | 4 |
| D | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 |
| E | — | 14 | 1 | 16 | — | 9 | 4 | 16 | — | 15 | 8 | 16 | — | 9 | 4 | 16 |
| F | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 |
| G | — | 3 | 9 | 7 $\frac{1}{5}$ | — | 2 | 9 | 19 $\frac{1}{5}$ | — | 4 | 4 | 19 $\frac{1}{5}$ | — | 3 | 1 | 15 $\frac{1}{5}$ |
| H | — | — | 3 | 8 $\frac{1}{25}$ | — | 2 | 10 | 4 $\frac{7}{50}$ | — | 3 | 19 | 1 $\frac{1}{5}$ | — | 2 | 16 | 1 $\frac{6}{25}$ |
| I | — | — | 2 | 5 $\frac{9}{25}$ | — | 1 | 13 | 2 $\frac{4}{5}$ | — | 2 | 12 | 2 $\frac{4}{5}$ | — | 1 | 17 | 1 $\frac{9}{25}$ |
| J | — | — | 5 | 13 $\frac{2}{5}$ | — | 4 | 4 | 9 $\frac{9}{10}$ | — | 6 | 12 | 2 $\frac{2}{5}$ | — | 4 | 14 | 2 $\frac{2}{5}$ |
| K | — | — | 1 | — | — | — | — | — | — | 1 | — | — | — | — | — | — |
| L | — | 6 | 7 | 4 | — | 5 | 7 | 16 | — | 7 | 2 | 16 | — | 5 | 11 | 12 |
| M | — | 7 | — | 18 | — | 5 | 10 | 13 | — | 7 | 10 | 8 | — | 6 | 3 | 8 |
| N | — | 11 | 4 | 1 $\frac{3}{5}$ | — | 8 | 5 | 17 $\frac{3}{5}$ | — | 13 | 2 | 17 $\frac{3}{5}$ | — | 9 | 5 | 5 $\frac{3}{5}$ |
| O | — | — | 11 | 6 $\frac{4}{5}$ | — | 8 | 9 | 4 $\frac{4}{5}$ | — | 1 | 1 | 4 $\frac{4}{5}$ | — | 9 | 8 | 4 $\frac{4}{5}$ |
| P | — | 7 | 6 | 14 $\frac{2}{5}$ | — | 5 | 7 | 18 $\frac{2}{5}$ | — | 8 | 9 | 18 $\frac{2}{5}$ | — | 6 | 3 | 10 $\frac{2}{5}$ |
| Q | 1 | 17 | 9 | 12 $\frac{2}{5}$ | 1 | 8 | 3 | 12 $\frac{2}{5}$ | 2 | 4 | 1 | 12 $\frac{2}{5}$ | 1 | 11 | 5 | 12 $\frac{2}{5}$ |
| R | — | 7 | 6 | 14 $\frac{2}{5}$ | — | 5 | 7 | 18 $\frac{2}{5}$ | — | 8 | 9 | 18 $\frac{2}{5}$ | — | 6 | 3 | 10 $\frac{2}{5}$ |
| S | — | — | 7 | 11 $\frac{1}{5}$ | — | 5 | 13 | 1 $\frac{1}{5}$ | — | 8 | 16 | 8 $\frac{8}{5}$ | — | 6 | 5 | 1 $\frac{3}{5}$ |
| T | — | 9 | 5 | 8 | — | 7 | — | 18 | — | 11 | — | 8 | — | 7 | 10 | 8 |

Leather

| | | RATES | | | | | |
|---|---|--------|----|----|--------|----|------|
| | | CUSTOM | | | EXCISE | | |
| | | l. | s. | d. | l. | s. | d. |
| <i>Inwards.</i> | | | | | | | |
| Leather vocat. | { Custom, unless imported in English built Shipping navigated by English Vide Goods 3. p. 45. Wines 1. p. 127. | | | | | | |
| | Spruce, Muscovia, or Dansk Leather, the Dozen Skins ———— } | 2 | | | 2 | | A |
| | N. B. If Muscovia, they are subject to Aliens Custom, unless imported in Ships belonging to Great Britain or Ireland, navigated by English. Vide Goods 3. p. 45. Wines 1. p. 127. | | | | | | |
| Leaves | { of Gold, the Hundred Leaves, containing 5 Score ———— } | | 5 | | | 5 | B |
| | * of Silver, the Thousand Leaves ———— } | 1 | | | 1 | | C |
| Lemmons | { Vide Oranges. | | | | | | |
| | { pickled, the Pipe ———— } | 4 | | | 4 | | D |
| Lemmon-Water | { the Tun ———— } | 10 | 13 | 4 | 10 | 13 | 4 E |
| | { the Gallon ———— } | | | 11 | | | 11 F |
| Lile Grograms. Vide Buffines. | | | | | | | |
| Lime for Dyers, the Barrel ———— | | | 5 | | | 5 | G |
| * Lime Juice, the Gallon ———— | | | 2 | | | 2 | H |
| Lines of Hamborough for Ships, the Piece ———— | | | 6 | 6 | | 6 | 6 I |
| Linen vocat. | { Note. No Drawback or Debeture shall be granted on Account of exporting any Callicoe, Holland, foreign Sail-Cloth, or Linen whatsoever out of this Kingdom. 6 Geo. 1. cap. 7. | | | | | | |
| | British, the 100 Ells, containing 5 Score ———— } | 6 | | | 6 | | J |
| | But all white and brown Linen Cloth of the Manufacture of Great Britain, may be imported Duty free. Vide Linnen 7. p. 73, 74. | | | | | | |
| | { (white) fine or coarse, the Piece ———— } | 1 | 2 | | 1 | 2 | K |
| | * painted or stained, per Yard ———— | | 5 | | | 5 | L |
| Callicoes { Additional Duty per Yard ———— } | | | | | | | M |

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|-----------|-----------|-------------------|--|-----------|-------------------|----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| <i>A</i> | 3 | 9 | 7 $\frac{1}{5}$ | 2 | 9 | 19 $\frac{1}{5}$ | |
| <i>B</i> | | 5 | 13 $\frac{2}{3}$ | 4 | 4 | $\frac{9}{10}$ | |
| <i>C</i> | 1 | 10 | 13 $\frac{3}{5}$ | 1 | 4 | 19 $\frac{3}{5}$ | |
| <i>D</i> | 7 | 6 | 14 $\frac{2}{3}$ | 5 | 7 | 18 $\frac{2}{3}$ | |
| <i>E</i> | 1 | | 18 $\frac{2}{5}$ | 15 | 1 | 2 $\frac{2}{5}$ | |
| <i>F</i> | | 1 | $\frac{99}{100}$ | | 15 | $\frac{153}{200}$ | |
| <i>G</i> | | 5 | 13 $\frac{2}{3}$ | 4 | 4 | $\frac{9}{10}$ | |
| <i>H</i> | | 2 | 5 $\frac{9}{10}$ | 1 | 13 | $\frac{24}{100}$ | |
| <i>I</i> | | 7 | 7 $\frac{2}{5}$ | 5 | 10 | $\frac{37}{100}$ | |
| <i>J</i> | 11 | 4 | 1 $\frac{3}{5}$ | | | | |
| <i>K</i> | 1 | 1 | 12 $\frac{4}{5}$ | | | | |
| <i>L</i> | | 5 | 13 $\frac{2}{5}$ | | | | |
| <i>M</i> | 1 | 4 | 18 $\frac{1}{10}$ | | | | |

Can be im-
ported from
Great Bri-
ta n only.

Linen

Inwards.

RATES

CUSTOM EXCISE.

l. s. d. l. s. d.

Note. *All Sorts of Linens imported, not of the Growth or Manufacture of Great Britain are to pay for additional Duty, per Yard, over and above the Duties affixed to the following Denominations of Linens—*

| | | | | | | | | |
|-----------|------------------------------|---|----|---|---|----|---|---|
| Cambricks | the half Piece, cont. 6 Ells | 1 | 5 | — | 1 | 5 | — | B |
| | the Piece, cont. 13 Ells— | 2 | 10 | — | 2 | 10 | — | C |
| | the Packet — | 2 | 10 | — | 2 | — | — | D |

(N. B. *All new Sails found on board any Ship, &c. (except for the Use of such Ship) is liable to the same Duty as if in Pieces. Vide Sails, in the Abridgment, p. 108.*

Dutch Barras, and Hessens

Canvas, the 100 Ells, containing 6 Score —

3 10 — 3 10 — E

French and Normandy Canvas and Line narrow, brown or white, the 100 Ells, containing 6 Score—

6 10 — 6 10 — F

Noyal Canvas, the 100 Ells, containing 120 —

8 — 8 — G

White French or Normandy Canvas broad, the 100 Ells, containing 120 —

10 — 10 — H

French Canvas, and Line broad for Tabling, being an Ell and half a quarter and upwards, the 100 Ells, containing 120 —

15 — 15 — I

Packing Canvas, Guttings and Spruce Canvas, the 100 Ells, containing 120 —

3 — 3 — J

Poledavies, Spruce, Elbing, or Quinbrow Canvas, the Bolt, containing 28 Ells—

— 18 — — 18 — K

Linen vocat.

Canvas vocat.

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|-----------|-----------|------------------|--|-----------|-----------|----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| <i>A</i> | | 5 | 12 $\frac{4}{3}$ | | | | |
| <i>B</i> | 2 | 4 | 7 | | | | |
| <i>C</i> | 4 | 8 | 14 | | | | |
| <i>D</i> | 4 | 3 | 1 $\frac{1}{3}$ | | | | |
| <i>E</i> | 6 | 7 | 7 $\frac{3}{5}$ | | | | |
| <i>F</i> | 12 | 3 | 8 $\frac{2}{5}$ | | | | |
| <i>G</i> | 15 | 1 | 8 $\frac{4}{5}$ | | | | |
| <i>H</i> | 18 | 10 | 16 | | | | |
| <i>I</i> | 1 | 8 | 4 4 | | | | |
| <i>J</i> | 5 | 8 | $\frac{4}{3}$ | | | | |
| <i>K</i> | 1 | 8 | 8 $\frac{6}{25}$ | | | | |

B b

Linen

from Great Britain, or the
Plantations.

from elsewhere.

| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
|---|---|----|----|-----------------|--|----|----|----------------|---|---|----|----|------------------|--|----|----|----------------|
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | — | 2 | 3 | $3\frac{3}{5}$ | — | — | — | — | — | — | 2 | 6 | 12 | — | — | — | — |
| B | — | 2 | 3 | $5\frac{1}{25}$ | — | — | — | — | — | — | 2 | 8 | $19\frac{1}{25}$ | — | — | — | — |
| C | — | 3 | 9 | $7\frac{1}{5}$ | — | — | — | — | — | — | 4 | 4 | $19\frac{1}{5}$ | — | — | — | — |
| D | — | 11 | 4 | $1\frac{3}{5}$ | — | — | — | — | — | — | 13 | 2 | $17\frac{3}{5}$ | — | — | — | — |
| E | — | 5 | 8 | $\frac{4}{5}$ | — | — | — | — | — | — | 6 | 7 | $8\frac{4}{5}$ | — | — | — | — |
| F | — | 9 | 5 | 8 | — | — | — | — | — | — | 11 | — | 8 | — | — | — | — |
| G | — | 1 | 14 | $\frac{1}{30}$ | — | — | — | — | — | — | 1 | 19 | $\frac{18}{25}$ | — | — | — | — |
| H | — | 9 | 1 | $\frac{11}{25}$ | — | — | — | — | — | — | 10 | 11 | $\frac{21}{25}$ | — | — | — | — |
| I | — | 4 | 10 | $\frac{18}{25}$ | — | — | — | — | — | — | 5 | 5 | $\frac{23}{25}$ | — | — | — | — |
| J | — | 3 | 8 | $\frac{1}{25}$ | — | — | — | — | — | — | 3 | 19 | $\frac{11}{25}$ | — | — | — | — |
| K | — | 1 | 10 | $\frac{6}{25}$ | — | — | — | — | — | — | 1 | 15 | $\frac{23}{75}$ | — | — | — | — |
| L | — | 5 | 13 | $\frac{2}{5}$ | — | — | — | — | — | — | 6 | 12 | $\frac{2}{5}$ | — | — | — | — |
| M | — | 2 | 16 | $\frac{7}{10}$ | — | — | — | — | — | — | 3 | 6 | $\frac{1}{5}$ | — | — | — | — |
| N | — | 2 | 10 | $\frac{2}{5}$ | — | — | — | — | — | — | 3 | 3 | $14\frac{2}{5}$ | — | — | — | — |
| O | — | 1 | 17 | $\frac{4}{5}$ | — | — | — | — | — | — | 2 | 4 | $\frac{3}{15}$ | — | — | — | — |
| P | — | 1 | 19 | $\frac{3}{5}$ | — | — | — | — | — | — | 2 | 3 | $\frac{2}{5}$ | — | — | — | — |
| Q | — | 4 | 3 | $\frac{3}{5}$ | — | — | — | — | — | — | 4 | 11 | $11\frac{3}{8}$ | — | — | — | — |
| R | — | 1 | 2 | $\frac{17}{25}$ | — | — | — | — | — | — | 1 | 6 | $\frac{12}{25}$ | — | — | — | — |

For the
additio-
nal Duty,
Vide the
Note in
p. 256.

Linen

Inwards.

RATES

† Muscovia
Linen can
only be im-
ported in Eng-
lish Ships, na-
vigated by
English; or in
Muscovite
Ships, navi-
gated by Peo-
ple of Mus-
covy: and
is subject to
Aliens Custom
if imported in
an any other
than English
Ships navi-
gated as a-
bove. A. N.
§ 8.

Linen vocal.

| Inwards. | | RATES | | | | | |
|---|--|--|----|----|---------|----|----|
| | | CUSTOM | | | EXCISE. | | |
| | | l. | s. | d. | l. | s. | d. |
| Flanders Linen Cloth | Courtrey, Gentish, Iper, Isingham, Outnal, Outnard, Isingham and Gentish brown, and all other brown Linen, the Ell | And all o- ther Sorts of Flanders White, the Ell | | | — | 3 | 4 |
| | | | | | — | 3 | 4 |
| French Li- nen white, not speci- ally rated | the Ell, for Excise and for the Value of every 20 s. on Oath, Custom | | | | — | 2 | 6 |
| | | | | | — | 2 | 6 |
| Napkins, French making, Vide Letter N. | | | | | — | 3 | 4 |
| | | | | | — | 3 | 4 |
| Hamborough | Cloth, narrow, the 100 Ells, containing 6 Score | | | | — | 5 | — |
| | and Silesia Cloth, broad, the 100 Ells, containing 120, white or brown | | | | — | 7 | — |
| Hinderlands, Middlegood, Head- lake and † Muscovia Linen, nar- row, the 100 Ells, cont. 6 Score | | | | | — | 2 | 10 |
| | | | | | — | 2 | 10 |
| Bag Holland of Holland ma- king, the Ell | | | | | — | 6 | 8 |
| | | | | | — | 6 | 8 |
| Holland Linen | Ætes Cloth Brabant, Emden, Freeze, Gulick, Overissels, Rowse, Sheppards, | And all other Cloth of Hol- land, the Ell | | | — | 3 | 4 |
| | | | | | — | 3 | 4 |
| Lawns | the half Piece, containing 6 Ells and an half | | | | — | 1 | 5 |
| | the Piece, containing 13 Ells— Callico Lawns, the Piece— French Lawns, the Piece— Silesia Lawns, the Piece, cont- between 4 and 8 Yards— | | | | — | 1 | 10 |
| | | | | | — | 3 | — |
| | | | | | — | 1 | — |
| | | | | | — | 1 | 5 |
| | | | | | — | 10 | — |

A
B
C
D
E
F
G
H
I
J
K
L
M
N

| | from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|----------|---|-----------|--------------------------------------|-------------------|-----------------------------------|-----------|--------------------------------------|-------------------|
| | to be paid down at Im- portation. | | to be repaid on Exportation in Time. | | to be paid down at Im- portation. | | to be repaid on Exportation in Time. | |
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| <i>A</i> | — | — | 3 | 17 $\frac{1}{2}$ | — | — | 4 | 10 $\frac{4}{5}$ |
| <i>B</i> | — | — | 2 | 16 $\frac{7}{10}$ | — | — | 3 | 6 $\frac{1}{5}$ |
| <i>C</i> | — | — | 1 | 17 $\frac{3}{5}$ | — | — | 1 | 17 $\frac{3}{5}$ |
| <i>D</i> | — | — | 1 | 18 | — | — | 1 | 3 4 |
| <i>E</i> | — | 8 | 6 | — | — | 9 | 9 | 4 |
| <i>F</i> | — | 13 | 2 | 15 $\frac{1}{5}$ | — | 15 | 5 | 7 $\frac{1}{5}$ |
| <i>G</i> | — | 4 | 8 | 14 | — | 5 | 6 | 4 |
| <i>H</i> | — | — | 7 | 11 $\frac{1}{5}$ | — | — | 8 | 16 $\frac{8}{15}$ |
| <i>I</i> | — | — | 3 | 15 $\frac{3}{5}$ | — | — | 4 | 8 $\frac{4}{15}$ |
| <i>J</i> | — | 2 | 7 | 3 $\frac{2}{5}$ | — | 2 | 11 | 18 $\frac{2}{5}$ |
| <i>K</i> | — | 5 | 2 | 6 $\frac{2}{5}$ | — | 5 | 11 | 16 $\frac{4}{5}$ |
| <i>L</i> | — | 1 | 10 | 13 $\frac{1}{5}$ | — | 2 | 2 | 9 $\frac{3}{5}$ |
| <i>M</i> | — | 2 | 4 | 7 | — | 2 | 9 | 2 |
| <i>N</i> | — | — | 1 | 16 $\frac{1}{5}$ | — | 1 | 1 | 4 $\frac{4}{5}$ |

For the
additional Duty,
Vide the
Note in
p. 256.

Linen

Inwards.

RATES

† All German Linen above $\frac{7}{8}$ of a Yard wide, is to be accounted broad.

Linen vocat.

Inwards.

RATES

CUSTOM EXCISE.

l. s. d. l. s. d.

Lockrams { the Piece, broad ———
the Piece, narrow —

10 — — 10 — —

A

Minsters, the Rowl, containing 1500 }
Ells, at 5 Score to the 100 — }

6 — — 6 — —

B

Muslins. Vide Letter M.

47 10 — 47 10 —

C

Oxenbrigs, the Rowl, cont. 1500 }
Ells at 5 Score to the 100 — }

60 — — 60 — —

D

Packduck. Vide Drilling.

† Polonia, Ulsters, Hannovers, Lubeck,

narrow Silesia, narrow Westphalia,

narrow Hatford, plain Napkining,

and all other narrow

Cloth of High-Dutch-Land, and

the East Country, white or

brown, and not otherwise rated,

the 100 Ells, containing 6 Score }

Soultwich, the 100 Ells, containing }

6 Score ——— }

Straßborough or Hamborough Linen,

the Ell ——— }

5 — — 5 — —

E

4 — — 4 — —

F

— 3 — — 3 — —

G

Linnes, blew or red, the Dozen ———

1 10 — — 12 6 — —

H

Linseed, the Bushel ———

— 5 — — — — —

I

But by 2d Annæ, Sess. 2. Ch. 4. All

Holland Flax-seeds, or Flax-seedor Hemp-

seed of † Russia or Mulcovia are to be im-

ported free of all Duties, from and after

the 1st of August, 1705. And a Præ-

mium of 5 s. per Hoghead is given for

all good and sound Hemp-seed or Flax-seed

imported, of the Growth of Russia, Ger-

many, the Netherlands, or the East

Country. And likewise for each Hogf-

head, containing 7 Bushells, of sound,

merchantable Flax-seed, and Hemp-seed

imported, of the Growth of any English

Plantations in America. But if any

Foreign Flax-seed shall be afterwards

exported, it is to pay 5 s. per Hoghead

for Custom outwards. Vide Flax-seed,

per Tot. P. 42, 43.

Linen vocat.

But by 2d Annæ, Sess. 2. Ch. 4. All Holland Flax-seeds, or Flax-feed or Hemp-feed of † Russia or Muscovia are to be imported free of all Duties, from and after the 1st of August, 1705. And a Premium of 5 s. per Hoghead is given for all good and sound Hemp-feed or Flax-feed imported, of the Growth of Russia, Germany, the Netherlands, or the East Country. And likewise for each Hoghead, containing 7 Bushells, of sound, merchantable Flax-feed, and Hemp-feed imported, of the Growth of any English Plantations in America. But if any Foreign Flax-feed shall be afterwards exported, it is to pay 5 s. per Hoghead for Custom outwards. Vide Flax-feed, per Tot. p. 42, 43.

† Flax-feed of Russia or Muscovia cannot be imported in any other than English Ships, navigated by English; or in Russian Ships navigated by People of Muscovy or Russia. A. N. § 8. Vide Goods, 3. p. 45.

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|-----------|-----------|------------------|--------------------------------------|-----------|---------------|----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| <i>A</i> | 18 | 10 | 16 | | | | |
| <i>B</i> | 11 | 4 | 1 $\frac{3}{4}$ | | | | |
| <i>C</i> | 4 | 9 | 9 6 | | | | |
| <i>D</i> | 5 | 13 | 4 16 | | | | |
| <i>E</i> | | 9 | 5 8 | | | | |
| <i>F</i> | 7 | 6 | 14 $\frac{2}{3}$ | | | | |
| <i>G</i> | | 3 | 8 $\frac{1}{2}$ | | | | |
| <i>H</i> | 2 | | 3 | 1 | 3 | 12 | |
| <i>I</i> | | 2 | 17 | 1 | 8 | $\frac{1}{2}$ | |

For the
additional
Duty,
Vide the
Note in
p. 256.

† Flax-seed,
of the British
Plantations,
pays no Duty
at Importa-
tion.

Liquorish.

| | | RATES | | | | | | |
|--|---|--------|----|----|---------|----|----|---|
| | | CUSTOM | | | EXCISE. | | | |
| | | l. | s. | d. | l. | s. | d. | |
| <i>Inwards.</i> | | | | | | | | |
| <i>Liquorish. Vide Grocery.</i> | | | | | | | | |
| Litmus, the 100 Weight, containing 112 lb | | 1 | — | — | 1 | — | — | A |
| Locks | Lockers or Chapes for Daggers, the } Groce, containing 12 Dozen ———— } | — | 13 | 4 | — | 13 | 4 | B |
| | { Budget or Hanging-Locks, small, } the Groce, containing 12 Dozen } | 1 | 10 | — | 1 | — | — | C |
| | { Hanging-Locks, large, the Groce, } containing 12 Dozen ———— } | 3 | — | — | 2 | — | — | D |
| | { Box, Chest, and Cupboard } Locks, the Groce ———— } | 1 | 4 | — | 1 | 4 | — | E |
| | { Horse-Locks, the Dozen ———— } | — | 8 | — | — | 8 | — | F |
| | { Spring- } double, the Dozen ———— } | — | 16 | — | — | 16 | — | G |
| | { Locks } single, the Dozen ———— } | — | 10 | — | — | 10 | — | H |
| | { Stock- } double, the Dozen ———— } | 1 | — | — | 1 | — | — | I |
| | { Locks } single, the Dozen ———— } | — | 12 | — | — | 12 | — | J |
| | * Iron vocat. | | | | | | | |
| <i>Looms imported are to pay no Duty from and after the 1st of August, 1705. 2d Annæ, Ch. 4.</i> | | | | | | | | |
| Lures for Hawks, the Piece ———— | | — | 1 | 4 | — | 1 | 4 | K |
| Lutes | { Collein making, with Cases, } the Dozen ———— } | 8 | — | — | 8 | — | — | L |
| | { Venice making, with Cases, } the Dozen ———— } | 24 | — | — | 24 | — | — | M |
| Lute-strings | { Catlings, the Groce, cont. } 12 Dozen Knots ———— } | — | 2 | 8 | — | 6 | 8 | N |
| | { But vide Harp-strings. } Minikins, the Groce, cont. } | 1 | 6 | 8 | 1 | 6 | 8 | O |
| | { 12 Dozen Knots ———— } | — | — | — | — | — | — | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

| from Great Britain, or the Plantations. | | | | | | | | | | | | from elsewhere. | | | | | | | | | | | |
|---|----|----|----------------|--|----|----|----------------|--------------------------------------|----|----|----------------|--|----|----|----------------|-------------------|--|--|--|--|--|--|--|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | | | | | | | | |
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | | | | | | | | |
| A | — | 1 | 10 | 13 $\frac{3}{5}$ | — | 1 | 4 | 19 $\frac{3}{5}$ | — | 2 | 2 | 9 $\frac{3}{5}$ | — | 1 | 6 | 17 $\frac{3}{5}$ | | | | | | | |
| B | — | 1 | 3 | 2 $\frac{4}{5}$ | — | — | 11 | 6 $\frac{2}{5}$ | — | 1 | 5 | 13 $\frac{1}{5}$ | — | 1 | — | 11 $\frac{1}{5}$ | | | | | | | |
| C | — | 2 | 4 | 7 $\frac{3}{5}$ | — | 1 | 7 | 16 $\frac{3}{5}$ | — | 2 | 10 | 1 $\frac{3}{5}$ | — | 1 | 10 | 13 $\frac{3}{5}$ | | | | | | | |
| D | — | 4 | 8 | 15 $\frac{1}{5}$ | — | 3 | 3 | 13 $\frac{1}{5}$ | — | 5 | 8 | 3 $\frac{1}{5}$ | — | 3 | 9 | 7 $\frac{1}{5}$ | | | | | | | |
| E | — | 2 | 3 | 4 $\frac{8}{25}$ | — | 1 | 8 | 7 $\frac{13}{25}$ | — | 2 | 7 | 15 $\frac{13}{25}$ | — | 1 | 10 | 13 $\frac{3}{25}$ | | | | | | | |
| F | — | — | 9 | 1 $\frac{11}{25}$ | — | — | 6 | 15 $\frac{21}{25}$ | — | 10 | 11 | 2 $\frac{1}{25}$ | — | — | 7 | 11 $\frac{1}{25}$ | | | | | | | |
| G | — | 1 | 6 | 2 $\frac{22}{25}$ | — | 1 | 11 | 1 $\frac{17}{25}$ | — | 1 | 9 | 3 $\frac{17}{25}$ | — | 1 | 3 | 2 $\frac{22}{25}$ | | | | | | | |
| H | — | 1 | 1 | 6 $\frac{4}{5}$ | — | — | 8 | 9 $\frac{4}{5}$ | — | 1 | 1 | 4 $\frac{4}{5}$ | — | — | 9 | 8 $\frac{4}{5}$ | | | | | | | |
| I | — | 1 | 10 | 13 $\frac{3}{5}$ | — | 1 | 4 | 19 $\frac{3}{5}$ | — | 2 | 2 | 9 $\frac{3}{5}$ | — | 1 | 6 | 17 $\frac{3}{5}$ | | | | | | | |
| J | — | 1 | 1 | 12 $\frac{4}{25}$ | — | — | 10 | 3 $\frac{19}{25}$ | — | 1 | 3 | 17 $\frac{19}{25}$ | — | — | 11 | 6 $\frac{14}{25}$ | | | | | | | |
| K | — | — | 1 | 10 $\frac{6}{25}$ | — | — | 1 | 2 $\frac{16}{25}$ | — | — | 1 | 15 $\frac{23}{25}$ | — | — | 1 | 5 $\frac{17}{25}$ | | | | | | | |
| L | — | 15 | 1 | 8 $\frac{4}{5}$ | — | 11 | 3 | 16 $\frac{4}{5}$ | — | 17 | 7 | 16 $\frac{4}{5}$ | — | 12 | 7 | — $\frac{4}{5}$ | | | | | | | |
| M | 2 | 5 | 4 | 6 $\frac{2}{5}$ | 1 | 13 | 11 | 10 $\frac{4}{5}$ | 2 | 12 | 11 | 10 $\frac{4}{5}$ | 1 | 17 | 9 | 2 $\frac{2}{5}$ | | | | | | | |
| N | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | | | | | | | |
| O | — | 2 | 6 | 4 $\frac{4}{5}$ | — | 1 | 10 | 12 $\frac{4}{5}$ | — | 2 | 11 | 16 $\frac{2}{5}$ | — | 2 | 1 | 3 $\frac{7}{5}$ | | | | | | | |
| P | — | 1 | 10 | 13 $\frac{3}{5}$ | — | 1 | 4 | 19 $\frac{3}{5}$ | — | 2 | 2 | 9 $\frac{3}{5}$ | — | 1 | 6 | 17 $\frac{3}{5}$ | | | | | | | |
| Q | — | 1 | 3 | 2 $\frac{4}{5}$ | — | — | 10 | 7 $\frac{4}{5}$ | — | 1 | 6 | 6 $\frac{2}{5}$ | — | 1 | 1 | 9 $\frac{7}{5}$ | | | | | | | |
| R | — | — | 6 | 12 $\frac{1}{5}$ | — | — | 5 | 3 $\frac{7}{10}$ | — | — | 7 | 11 $\frac{1}{5}$ | — | — | 5 | 13 $\frac{1}{5}$ | | | | | | | |

Inwards.

| | | RATES | | | | | | | |
|--|--|---|----|----|---------|----|----|---|---|
| | | CUSTOM | | | EXCISE. | | | | |
| | | l. | s. | d. | l. | s. | d. | | |
| Magnus, the 100 Weight, cont. 112 lb— | | 1 | | | 1 | | | A | |
| Mails. <i>Vide Andlets.</i> | | | | | | | | | |
| Malt and Barley. <i>Vide Corn.</i> | | | | | | | | | |
| Mantles. <i>Vide Blankets.</i> | | | | | | | | | |
| Mantua Hose. <i>Vide Hose</i> | | | | | | | | | |
| Maps printed, the Ream— | | 4 | | | 4 | | | B | |
| * Marbles for Children. the Thousand — | | | 3 | | | 3 | | C | |
| Masks -- { | of Sattin, the Dozen— | 2 | | | 2 | | | D | |
| | of Velvet, the Dozen— | 3 | | | 1 | 4 | | E | |
| Masts | for Ships, small, the Mast — | in British Ships— | | | 3 | 4 | 1 | F | |
| | | { in Ships not belonging to Great Britain or Ireland, or foreign built not register'd } | | | | 3 | 4 | 1 | G |
| | middle, the Mast — | in British Ships— | | | 10 | | 2 | | H |
| | | { in Ships not belonging to Great Britain or Ireland, or foreign built not register'd } | | | 10 | | 2 | | I |
| | great, the Mast — | in British Ships— | | | 1 | | 5 | | J |
| | | { in Ships not belonging to Great Britain or Ireland, or foreign built not register'd } | | | 1 | | 5 | | K |
| | N. B. Masts cannot be imported in any other than British or Irish Ships, whereof the Master and, at least, $\frac{3}{4}$ of the Mariners are English ; or in Ships of the Built of the Country of which they are the Growth, &c. or of the Port where they can only, or are most usually, first shipp'd for Transportation, and whereof the Master and, at least, $\frac{3}{4}$ of the Mariners are of said Country or Place. A. N. § 8. Masts of the Growth, &c. of the British Plantations cannot be imported directly thence into Ireland, but must be first landed in Great Britain, on Forfeiture of Ship and Goods. <i>Vide Plantations</i> , 10, 12. p. 95— | | | | | | | | |
| | <div style="text-align: center;">FH</div> | | | | | | | | |

N. B. Masts cannot be imported in any other than British or Irish Ships, whereof the Master and, at least, $\frac{3}{4}$ of the Mariners are English; or in Ships of the Built of the Country of which they are the Growth, &c. or of the Port where they can only, or are most usually, first shipp'd for Transportation, and whereof the Master and, at least, $\frac{3}{4}$ of the Mariners are of said Country or Place. A. N. § 8. Masts of the Growth, &c. of the British Plantations cannot be imported directly thence into Ireland, but must be first landed in Great Britain, on Forfeiture of Ship and Goods. *Vide Plantations*, 10, 12. p. 95.

FH

MUSEUM
BRITANNICUM

| | from Great Britain, or the Plantations. | | | | from elsewhere. | | | | | | | | | | | |
|---|---|-----------|-----------|-------------------|--|-----------|-----------|--------------------|--------------------------------------|-----------|-----------|------------------|--|-----------|-----------|-------------------|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| A | — | 1 | 10 | 13 $\frac{3}{5}$ | — | 1 | 4 | 19 $\frac{3}{5}$ | — | 2 | 2 | 9 $\frac{3}{5}$ | — | 1 | 6 | 17 $\frac{3}{5}$ |
| B | — | 7 | 6 | 14 $\frac{2}{5}$ | — | 5 | 7 | 18 $\frac{2}{5}$ | — | 8 | 9 | 18 $\frac{2}{5}$ | — | 6 | 3 | 10 $\frac{2}{5}$ |
| C | — | | 3 | 8 $\frac{1}{25}$ | — | | 2 | 10 $\frac{47}{50}$ | — | | 3 | 19 $\frac{1}{5}$ | — | | 2 | 16 $\frac{1}{25}$ |
| D | — | 3 | 9 | 7 $\frac{1}{5}$ | — | 2 | 9 | 19 $\frac{1}{5}$ | — | 4 | 4 | 19 $\frac{1}{5}$ | — | 3 | 1 | 15 $\frac{1}{5}$ |
| E | — | 3 | 11 | 14 $\frac{1}{25}$ | — | 2 | 6 | 12 $\frac{1}{25}$ | — | 4 | 11 | 2 $\frac{1}{25}$ | — | 3 | | 6 $\frac{1}{25}$ |
| F | — | 1 | 1 | 3 $\frac{3}{5}$ | — | 1 | | 4 $\frac{3}{5}$ | — | 1 | 1 | 16 $\frac{4}{5}$ | — | 1 | 10 | 1 $\frac{4}{5}$ |
| G | — | | | | — | | | | — | 1 | 3 | 1 $\frac{3}{5}$ | — | 1 | 1 | 3 $\frac{3}{5}$ |
| H | — | 2 | 4 | 5 $\frac{1}{5}$ | — | 2 | 1 | 8 $\frac{1}{5}$ | — | 2 | 6 | 3 $\frac{1}{5}$ | — | 2 | 2 | 7 $\frac{1}{5}$ |
| I | — | | | | — | | | | — | 2 | 9 | 19 $\frac{1}{5}$ | — | 2 | 4 | 5 $\frac{1}{5}$ |
| J | — | 5 | 7 | 16 | — | 5 | 2 | 2 | — | 5 | 11 | 12 | — | 5 | 4 | |
| K | — | | | | — | | | | — | 6 | 7 | 4 | — | 5 | 7 | 16 |

Match

| <i>Inwards.</i> | | | RATES | | | | | | | |
|---|--|--|-----------|-----------|-----------|-----------|-----------|-----------|---|---|
| | | | CUSTOM | | | EXCISE | | | | |
| | | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | | |
| Match for Guns, the Pound | | | | | 2 | | | | A | |
| Mats | { of <i>Russia</i> , the Mat | | | | | 6 | | 1 | 8 | B |
| | { <i>Russia Mats, and all Commodities of the Growth, Product, or Manufacture of Muscovy or Russia, are under the same Regulation as to their Importation with Mats; which see: and are subject to Aliens Custom if imported in any other than English Ships.</i> | | | | | | | | | |
| | { called Dutch, the Yard, for Excise— | | | | | | | 1 | 8 | C |
| | { and for the Value of every 20 s. } | | | | | | | | | D |
| | { on Oath, Custom | | | | | | | | | |
| | Meal of Wheat or Rye, the Last, containing 12 Barrels | | | 6 | | | | | | E |
| | Melasses of Rameals, the Tun | | | 6 | | | 5 | | | F |
| | { Additional Duty for every 100 Pounds of Melasses } | | | | | | | | | G |
| | N. B. <i>Melasses of the British Plantations cannot be imported directly thence into Ireland, but must be first landed in Great Britain, on Forfeiture of Ship and Goods. Vide Plantations, 10, 12, p. 95.</i> | | | | | | | | | |
| | { the Piece, containing 30 Yards | | | 9 | | | 9 | | | H |
| | { the single Piece, containing } | | | 1 | 16 | | 1 | 16 | | I |
| { 14 Yards, of <i>Silesia</i> making } | | | | | | | | | | |
| Metheglin, the Hoghead | | | 2 | | | 2 | | | J | |
| { * <i>Metal Leaf, except Silver or Gold, the Pocket, containing 250 Leaves</i> | | | | 10 | | | 10 | | K | |
| <i>Minikins. Vide Lutestrings,</i> | | | | | | | | | | |
| Mithridate, the Pound | | | 1 | | | 1 | | | L | |
| Mittins of Wadmol, the Dozen Pair | | | | 9 | | | 9 | | M | |
| Moccado Ends, the Dozen Pounds | | | 3 | | | 3 | | | N | |
| <i>Mobair. Vide Chamlets.</i> | | | | | | | | | | |
| <i>Morrians, Vide Harness.</i> | | | | | | | | | | |
| Morters and Pestles of Brads, the Pound | | | | 1 | 4 | | 1 | 4 | O | |
| <i>Muccadoes. Vide Buffins.</i> | | | | | | | | | | |
| { * <i>Mum, the Barrel</i> | | | 3 | | | 3 | | | P | |
| <i>Muskets. Vide Guns.</i> | | | | | | | | | | |

| | from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | |
|----------|---|-----------|-----------|------------------|--|-----------|-----------|------------------|--------------------------------------|-----------|-----------|------------------|--|-----------|-----------|------------------|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| <i>A</i> | — | — | — | $1\frac{9}{10}$ | — | — | — | $1\frac{9}{20}$ | — | — | — | $2\frac{17}{20}$ | — | — | — | $1\frac{17}{20}$ |
| <i>B</i> | — | — | 1 | $4\frac{1}{2}$ | — | — | 1 | $1\frac{17}{20}$ | — | — | 1 | $6\frac{2}{5}$ | — | — | 1 | $2\frac{3}{5}$ |
| <i>C</i> | — | — | — | $18\frac{4}{5}$ | — | — | — | $18\frac{4}{5}$ | — | — | — | $18\frac{4}{5}$ | — | — | — | $18\frac{4}{5}$ |
| <i>D</i> | — | — | 11 | 8 | — | — | 5 | 14 | — | 1 | 3 | 4 | — | — | 7 | 12 |
| <i>E</i> | — | 5 | 8 | 8 | — | 2 | 10 | 4 | — | 7 | 7 | 4 | — | 3 | 9 | 12 |
| <i>F</i> | — | 10 | 4 | 16 | — | 7 | 6 | 12 | — | 12 | 3 | 12 | — | 8 | 6 | — |
| <i>G</i> | — | 18 | 9 | 12 | — | 18 | 9 | 12 | — | 18 | 9 | 12 | — | 18 | 9 | 12 |
| <i>H</i> | — | 17 | — | $2\frac{2}{5}$ | — | 12 | 8 | $16\frac{2}{5}$ | — | 19 | 10 | $6\frac{2}{5}$ | — | 14 | 1 | $18\frac{2}{5}$ |
| <i>I</i> | — | 3 | 4 | $16\frac{12}{5}$ | — | 2 | 6 | $11\frac{7}{5}$ | — | 3 | 11 | $13\frac{7}{5}$ | — | 2 | 9 | $19\frac{17}{5}$ |
| <i>J</i> | — | 3 | 9 | $7\frac{1}{5}$ | — | 2 | 9 | $19\frac{1}{5}$ | — | 4 | 4 | $19\frac{1}{5}$ | — | 3 | 1 | $15\frac{1}{5}$ |
| <i>K</i> | — | — | 11 | $6\frac{4}{5}$ | — | — | 8 | $9\frac{4}{5}$ | — | 1 | 1 | $4\frac{4}{5}$ | — | — | 9 | $8\frac{4}{5}$ |
| <i>L</i> | — | 1 | 10 | $13\frac{3}{5}$ | — | 1 | 4 | $19\frac{3}{5}$ | — | 2 | 2 | $9\frac{3}{5}$ | — | 1 | 6 | $17\frac{3}{5}$ |
| <i>M</i> | — | — | 10 | $4\frac{3}{5}$ | — | — | 7 | $12\frac{4}{5}$ | — | 11 | 18 | $2\frac{8}{5}$ | — | — | 8 | $9\frac{23}{5}$ |
| <i>N</i> | — | 5 | 8 | $\frac{4}{5}$ | — | 4 | 2 | $18\frac{4}{5}$ | — | 6 | 7 | $8\frac{4}{5}$ | — | 4 | 8 | $12\frac{4}{5}$ |
| <i>O</i> | — | — | 1 | $10\frac{6}{5}$ | — | — | 1 | $2\frac{16}{5}$ | — | — | 1 | $15\frac{23}{5}$ | — | — | 1 | $5\frac{13}{5}$ |
| <i>P</i> | — | 5 | 8 | $\frac{4}{5}$ | — | 4 | 2 | $18\frac{4}{5}$ | — | 6 | 7 | $8\frac{4}{5}$ | — | 4 | 8 | $12\frac{4}{5}$ |

* *Muslins,*

| | | RATES | | | | | | |
|--|--|-----------|-----------|-----------|-----------|-----------|-----------|----------|
| | | CUSTOM | | | EXCISE. | | | |
| | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
| <i>Inwards.</i> | | | | | | | | |
| * <i>Muslins, the Yard</i> ————— | | | 3 | 4 | | 3 | 4 | <i>A</i> |
| <i>Additional Duty per Yard</i> ————— | | | | | | | | <i>B</i> |
| Mustard-seed, the 100 Weight, cont. 112 lb | | | 10 | | | 10 | | <i>C</i> |
| N | | | | | | | | |
| Nails vocat. | Chair-nails, the Thousand ————— | | 13 | 4 | | 13 | 4 | <i>D</i> |
| | Copper-nails, Rose-nails and Sadlers-nails, the Sum, containing ten Thousand ————— | | 13 | 4 | | 13 | 4 | <i>E</i> |
| | Harnes-nails, the Sum, containing ten Thousand ————— | | 1 | | | 1 | | <i>F</i> |
| | Head-nails, the Barrel ————— | | 8 | | | 8 | | <i>G</i> |
| | small Nails, the half Barrel ————— | | 8 | | | 8 | | <i>H</i> |
| | Spring-nails, the Sum, containing ten Thousand ————— | | 6 | 8 | | 6 | 8 | <i>I</i> |
| Napkins, French making, the Dozen ————— | | | 12 | | | 12 | | <i>J</i> |
| <i>Additional Duty as Linen per Yard</i> ————— | | | | | | | | <i>K</i> |
| Neats-Tongues | of Russia, the Piece ————— | | | 2 | | | | <i>L</i> |
| | the Barrel ————— | | 10 | | | | | <i>M</i> |
| | the Dozen ————— | | 2 | 6 | | | | <i>N</i> |
| Neckerchers of Flanders making, the Dozen ————— | | | 6 | | | 6 | | <i>O</i> |
| <i>If Linen or † Muslin, to pay additional Duty per Yard</i> ————— | | | | | | | | <i>P</i> |
| <i>If Linen, there is no Repayment due on Exportation.</i> | | | | | | | | |
| Necklaces. Vide Bracelets. | | | | | | | | |
| Needles | call'd Sewing Needles, the 12 Thousand ————— | | 2 | 10 | | 2 | | <i>Q</i> |
| | vocat. Pack-needles, the Thousand ————— | | 10 | | | 10 | | <i>R</i> |
| | vocat. Sail-needles, the Thousand ————— | | 5 | | | 5 | | <i>S</i> |
| Nutmegs. Vide Grocery. | | | | | | | | |
| Nutmegs pickled, the Piece ————— | | | | 4 | | | 4 | <i>T</i> |
| Nuts vocat.— | small Nuts, the Barrel ————— | | 10 | | | 10 | | <i>V</i> |
| | Wallnuts, the Barrel ————— | | 6 | 8 | | 6 | 8 | <i>U</i> |
| | * Chestnuts, per Barrel ————— | | 15 | | | 15 | | <i>W</i> |
| O | | | | | | | | |
| Oaker, the Barrel ————— | | | 1 | 6 | | 1 | 6 | <i>X</i> |
| Oakham, the 100 Wt. cont. 112 lb | | | 5 | | | | | <i>Y</i> |

| | from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|---|----|--------------------------------------|-------------------|------------------------|----|--------------------------------------|-------------------|
| | to be paid down at Im- | | to be repaid on Exportation in Time. | | to be paid down at Im- | | to be repaid on Exportation in Time. | |
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | | | 3 | 15 $\frac{3}{4}$ | | | 2 | 16 $\frac{3}{4}$ |
| B | | | 5 | 12 $\frac{4}{5}$ | | | 5 | 12 $\frac{4}{5}$ |
| C | | | 11 | 6 $\frac{4}{5}$ | | | 8 | 9 $\frac{4}{5}$ |
| D | | 1 | 3 | 2 $\frac{2}{3}$ | | | 11 | 6 $\frac{2}{3}$ |
| E | | 1 | 3 | 2 $\frac{2}{3}$ | | | 11 | 6 $\frac{2}{3}$ |
| F | | 1 | 10 | 13 $\frac{3}{4}$ | | | 1 | 4 |
| G | | 15 | 1 | 8 $\frac{4}{5}$ | | | 11 | 3 |
| H | | 15 | 1 | 8 $\frac{4}{5}$ | | | 11 | 3 |
| I | | | 7 | 11 $\frac{1}{5}$ | | | 5 | 13 $\frac{1}{5}$ |
| J | | 1 | 1 | 12 $\frac{4}{5}$ | | | | |
| K | | | 5 | 12 $\frac{4}{5}$ | | | | |
| L | | | 1 | 10 $\frac{1}{20}$ | | | | |
| M | | | 5 | 14 $\frac{1}{20}$ | | | 2 | 17 $\frac{1}{20}$ |
| N | | | 1 | 8 $\frac{1}{20}$ | | | | |
| O | | 11 | 4 | 1 $\frac{1}{20}$ | | | 8 | 5 |
| P | | | 5 | 12 $\frac{4}{5}$ | | | | |
| Q | | 4 | 3 | 1 $\frac{1}{5}$ | | | 1 | 10 |
| R | | | 11 | 6 $\frac{4}{5}$ | | | 5 | 12 $\frac{4}{5}$ |
| S | | | 5 | 13 $\frac{4}{5}$ | | | 2 | 16 $\frac{4}{5}$ |
| T | | | | 7 $\frac{14}{5}$ | | | | |
| V | | | 11 | 6 $\frac{4}{5}$ | | | 8 | 9 $\frac{4}{5}$ |
| U | | | 7 | 11 $\frac{1}{5}$ | | | 5 | 13 $\frac{1}{5}$ |
| W | | 1 | 5 | — $\frac{1}{5}$ | | | 1 | 14 $\frac{7}{10}$ |
| X | | 2 | 5 | 9 $\frac{1}{2}$ | | | 1 | 10 $\frac{1}{2}$ |
| Y | | | 2 | 17 $\frac{1}{2}$ | | | 1 | 8 $\frac{1}{2}$ |

Can be im-
ported from
Great Bri-
tain only.

Inwards.

RATES

† So rated o-
riginally in
A. E.

Oar vocat. Iron Oar, the Tun—

* Oars, the { in British Ships—
100, con- { in Ships not belonging to
taining 5 { Great Britain or Ireland, or
Score — { foreign built not register'd }

N. B. Oars cannot be imported in any other
than British or Irish Ships, whereof the
Master and, at least, $\frac{3}{4}$ of the Mariners
are English; or in Ships of the Built of
the Country of which they are the
Growth, &c. or of the Port where they
can only, or are most usually first shipp'd
for Transportation, and whereof the Ma-
ster and, at least, $\frac{3}{4}$ of the Mariners are
of such Place or Port. A. N. § 8.

Oats. Vide Corn.

Olives, the Hoghead—

Onions { the Barrel—

the 100 Bunches—

O { Seeds, the 100 Weight, cont. 112 lb

Oranges and Lemmons, the Thousand—

Orchal, the 100 Weight, cont. 112 lb

Orsedew, the Dozen Pounds—

* Oyl Cloth, the Yard—

N. B. It is to pay additional Duty as Linen,
if not made of British or Irish Cloth.

* Oyl of Jessamine, the Pound—

* Oysters pickled, the Gallon—

P

Pack- { in Skeins, the 100 Weight
thread { vocat. Bottom Thread, the
100 lb ——— }

Pans vocat. { Dripping and Frying-Pans
the 100 Wt. cont. 112 lb }
Warming-Pans, the Dozen

Pan-Tyles. Vide Brickstones.

Paper vo- { blue Paper, the Ream—
cat. — { brown Paper, the Bundle—

CUSTOM

EXCISE.

l. s. d. l. s. d.

10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

7 10 — — — — —

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|----|----|----------------|--|----|----|----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | | | | to be paid down at Im- portation. | | | |
| B | | | | to be repaid on Exportation in Time. | | | |
| C | | | | to be paid down at Im- portation. | | | |
| D | | | | to be repaid on Exportation in Time. | | | |
| E | | | | to be paid down at Im- portation. | | | |
| F | | | | to be repaid on Exportation in Time. | | | |
| G | | | | to be paid down at Im- portation. | | | |
| H | | | | to be repaid on Exportation in Time. | | | |
| I | | | | to be paid down at Im- portation. | | | |
| J | | | | to be repaid on Exportation in Time. | | | |
| K | | | | to be paid down at Im- portation. | | | |
| L | | | | to be repaid on Exportation in Time. | | | |
| M | | | | to be paid down at Im- portation. | | | |
| N | | | | to be repaid on Exportation in Time. | | | |
| O | | | | to be paid down at Im- portation. | | | |
| P | | | | to be repaid on Exportation in Time. | | | |
| Q | | | | to be paid down at Im- portation. | | | |
| R | | | | to be repaid on Exportation in Time. | | | |
| S | | | | to be paid down at Im- portation. | | | |

| | | RATES | | | | | | |
|---|--|--------|-----|----|---------|----|----|---|
| | | CUSTOM | | | EXCISE. | | | |
| | | l. | s. | d. | l. | s. | d. | |
| Paper vocat. | Paper of Cane and Roan, ordinary } the Ream _____ | — | 4 | 6 | — | 4 | 6 | A |
| | Cap Paper, the Ream _____ | — | 7 | 6 | — | 7 | 6 | B |
| | * Card Paper, the Ream _____ | — | 6 | — | — | 6 | — | C |
| | Demy Paper, the Ream _____ | — | 12 | — | — | 12 | — | D |
| | Gold Paper. Vide Gold. | — | — | — | — | — | — | |
| | Morlaix Paper, the Ream _____ | — | 2 | 6 | — | 2 | 6 | E |
| | ordinary printing and Copy Paper, } the Ream _____ | — | 2 | 6 | — | 2 | 6 | F |
| | painted Paper, the Ream _____ | — | 13 | 4 | 1 | — | — | G |
| | pressing Paper, the 100 Leaves _____ | — | 13 | 4 | 1 | — | — | H |
| | Rochel Paper, as large as Demy- } Paper, the Ream _____ | — | 9 | — | — | 9 | — | I |
| | Croyal Paper, the Ream _____ | — | 1 | — | — | 1 | — | J |
| | Parchment, the Roll, containing 6 Dozen } Sheets _____ | — | 2 | 2 | — | 3 | — | K |
| | Paris Mantles. Vide Blankets. | — | — | — | — | — | — | |
| | Past of Jean, the Pound _____ | — | 7 | 6 | — | 7 | 6 | L |
| | Paving-Tyles. Vide Brickstones. | — | — | — | — | — | — | |
| | Pears or Apples dried, the Barrel _____ | — | 10 | — | — | 10 | — | M |
| | * Pease, called Garden-pease, the Bushel _____ | — | 10 | — | — | 10 | — | N |
| | Penners, the Groce, containing 12 Dozen _____ | — | 2 | — | — | 2 | — | O |
| Pepper. Vide Grocery. | — | — | — | — | — | — | | |
| Perry. Vide Syder, | — | — | — | — | — | — | | |
| Pestles of Brasi. Vide Morters. | — | — | — | — | — | — | | |
| Pewter. Vide Tin. | — | — | — | — | — | — | | |
| * Piamento, the Pound _____ | — | 1 | — | — | 1 | — | P | |
| Piercer-bits, the Groce, cont. 12 Dozen _____ | — | 1 | — | — | 1 | — | Q | |
| Pike-heads, the Piece _____ | — | — | 6 | — | — | 6 | R | |
| Pikes— { without Heads, the Piece _____ | — | 3 | 6 | — | 3 | 6 | S | |
| { with Heads, the Piece _____ | — | 4 | 6 | — | 4 | 6 | T | |
| Pile-weights. Vide Brasi. | — | — | — | — | — | — | | |
| Pin-cases. Vide Cases for Needles. | — | — | — | — | — | — | | |
| Pincers { the Groce, containing 12 Dozen _____ | — | 2 | — | — | 2 | 8 | V | |
| { or Plyers, the Dozen _____ | — | — | 3 4 | — | — | 4 | U | |
| Pins— { the 12 Thousand _____ | — | 1 | — | — | 1 | — | W | |
| { English, the 12 Thousand _____ | — | 1 | — | — | 9 | — | X | |
| Pintadoes or Callicoe Cup board Cloaths, } the Piece _____ | — | 2 | — | — | 3 | — | Y | |
| Additional Duty per Yard _____ | — | — | — | — | — | — | Z | |

| | from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | |
|---|---|----|----|-------------------|--|----|----|--------------------|--------------------------------------|----|----|-------------------|--|----|----|------------------|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | — | — | 5 | $2\frac{3}{5}$ | — | — | 3 | $16\frac{4}{10}$ | — | — | 5 | $19\frac{4}{5}$ | — | — | 4 | $4\frac{2}{5}$ |
| B | — | — | 8 | $10\frac{1}{10}$ | — | — | 6 | $7\frac{7}{20}$ | — | — | 9 | $18\frac{3}{5}$ | — | — | 7 | $1\frac{3}{5}$ |
| C | — | — | 6 | $16\frac{2}{25}$ | — | — | 5 | $1\frac{22}{25}$ | — | — | 7 | $18\frac{21}{25}$ | — | — | 5 | $13\frac{7}{25}$ |
| D | — | 1 | 1 | $12\frac{4}{25}$ | — | — | 10 | $3\frac{19}{25}$ | — | 1 | 3 | $17\frac{19}{25}$ | — | — | 11 | $6\frac{14}{25}$ |
| E | — | — | 2 | $16\frac{7}{10}$ | — | — | 2 | $2\frac{9}{20}$ | — | — | 3 | $6\frac{1}{5}$ | — | — | 2 | $7\frac{1}{5}$ |
| F | — | — | 2 | $16\frac{7}{10}$ | — | — | 2 | $2\frac{9}{20}$ | — | — | 3 | $6\frac{1}{5}$ | — | — | 2 | $7\frac{1}{5}$ |
| G | — | 1 | 6 | $17\frac{3}{5}$ | — | 1 | 3 | $1\frac{3}{5}$ | — | 1 | 9 | $8\frac{4}{5}$ | — | 1 | 4 | $6\frac{14}{5}$ |
| H | — | 1 | 6 | $17\frac{3}{5}$ | — | 1 | 3 | $1\frac{3}{5}$ | — | 1 | 9 | $8\frac{4}{5}$ | — | 1 | 4 | $6\frac{14}{5}$ |
| I | — | — | 10 | $4\frac{3}{25}$ | — | — | 7 | $12\frac{41}{50}$ | — | — | 11 | $18\frac{8}{25}$ | — | — | 8 | $9\frac{21}{25}$ |
| J | — | 1 | 10 | $13\frac{3}{5}$ | — | 1 | 4 | $19\frac{3}{5}$ | — | 2 | 2 | $9\frac{3}{5}$ | — | 1 | 6 | $17\frac{3}{5}$ |
| K | — | 4 | 9 | $5\frac{3}{5}$ | — | 3 | 9 | $11\frac{1}{5}$ | — | 5 | 5 | $15\frac{1}{5}$ | — | 4 | 1 | 16 |
| L | — | — | 8 | $10\frac{1}{10}$ | — | — | 6 | $7\frac{7}{20}$ | — | — | 9 | $18\frac{3}{5}$ | — | — | 7 | $1\frac{3}{5}$ |
| M | — | — | 11 | $6\frac{4}{5}$ | — | — | 8 | $9\frac{4}{5}$ | — | 1 | 1 | $4\frac{4}{5}$ | — | — | 9 | $8\frac{4}{5}$ |
| N | — | — | 11 | $6\frac{4}{5}$ | — | — | 8 | $9\frac{4}{5}$ | — | 1 | 1 | $4\frac{4}{5}$ | — | — | 9 | $8\frac{4}{5}$ |
| O | — | 3 | 9 | $7\frac{1}{5}$ | — | 2 | 9 | $19\frac{1}{5}$ | — | 4 | 4 | $19\frac{1}{5}$ | — | 3 | 1 | $15\frac{1}{5}$ |
| P | — | — | 1 | $2\frac{17}{25}$ | — | — | 11 | $7\frac{7}{25}$ | — | — | 1 | $6\frac{12}{25}$ | — | — | 11 | $7\frac{7}{25}$ |
| Q | — | 1 | 10 | $13\frac{2}{5}$ | — | 1 | 4 | $19\frac{2}{5}$ | — | 2 | 2 | $9\frac{2}{5}$ | — | 1 | 6 | $17\frac{2}{5}$ |
| R | — | — | 11 | $1\frac{17}{50}$ | — | — | 8 | $4\frac{9}{100}$ | — | — | 13 | $6\frac{6}{25}$ | — | — | 9 | $1\frac{17}{25}$ |
| S | — | — | 3 | $19\frac{19}{50}$ | — | — | 2 | $19\frac{43}{100}$ | — | — | 4 | $12\frac{17}{25}$ | — | — | 3 | $6\frac{28}{25}$ |
| T | — | — | 5 | $2\frac{3}{50}$ | — | — | 3 | $16\frac{11}{100}$ | — | — | 5 | $19\frac{4}{25}$ | — | — | 4 | $4\frac{14}{25}$ |
| V | — | 4 | 1 | $17\frac{11}{25}$ | — | 3 | 2 | $9\frac{11}{25}$ | — | 4 | 9 | $9\frac{11}{25}$ | — | 3 | 6 | $5\frac{11}{25}$ |
| U | — | — | 4 | $3\frac{3}{25}$ | — | — | 3 | $4\frac{3}{25}$ | — | — | 4 | $15\frac{9}{25}$ | — | — | 3 | $10\frac{9}{25}$ |
| W | — | — | — | — | — | — | — | — | — | 2 | 2 | $9\frac{3}{25}$ | — | — | 11 | $5\frac{3}{25}$ |
| X | — | 1 | 4 | $9\frac{13}{25}$ | — | — | 5 | $1\frac{13}{25}$ | — | — | — | — | — | — | — | — |
| Y | — | 4 | 8 | $12\frac{4}{5}$ | — | — | — | — | — | — | — | — | — | — | — | — |
| Z | — | 1 | 4 | $18\frac{2}{5}$ | — | — | — | — | — | — | — | — | — | — | — | — |

Can be im-
ported from
Great Bri-
tain only.

Pipe

Inwards.

RATES

| | | CUSTOM | | | EXCISE. | | | |
|--|---|--------|----|----|---------|----|----|---|
| | | l. | s. | d. | l. | s. | d. | |
| <i>Pipe or Hoghead, or Barrel Staves. Vide Staves.</i> | | | | | | | | |
| Pipes | { for Children, the Groce, cont. 12 Dozen | — | 8 | — | — | 8 | — | A |
| | { for Tabors, the Dozen | 4 | — | — | 4 | — | — | B |
| Pitch vocat. | { in British Ships | 2 | — | — | 2 | — | — | C |
| | { small Band, the Last, containing 12 Barrels | 2 | — | — | 2 | — | — | D |
| | { in Ships not belonging to Great Britain or Ireland, or foreign built not register'd | 2 | — | — | 2 | — | — | E |
| | { † of the British Plantations | 2 | — | — | 2 | — | — | F |
| | { in British Ships | 3 | 6 | 8 | 3 | — | — | G |
| | { great Band, the Last, containing 12 Barrels | 3 | 6 | 8 | 3 | — | — | H |
| | { in Ships not belonging to Great Britain or Ireland, or foreign built not register'd | 3 | 6 | 8 | 3 | — | — | |
| | { † of the British Plantations | 3 | 6 | 8 | 3 | — | — | |
| <p>N. B. Pitch cannot be imported in any other than British or Irish Ships, whereof the Master and, at least, $\frac{3}{4}$ of the Mariners are English; or in Ships of the Built of the Country of which it is the Product, or of such Port where it can only be, or is most usually, first shipp'd for Transportation, and whereof the Master and, at least, $\frac{3}{4}$ of the Mariners are of said Country or Place. A. N. § 8. Pitch of the Product of any of the English Plantations cannot be imported directly thence into Ireland, but must be first landed in Great Britain, on Forfeiture of Ship and Goods. Vide Plantations, 10, 12. p. 95.</p> | | | | | | | | |
| Plain-Irons, the Dozen | | — | 2 | — | — | 2 | — | I |
| Plaster of Paris, the Mount, containing 3000 Weight | | 2 | — | — | 1 | 10 | — | J |
| Planks | { of Cedar, the Foot | — | 1 | — | — | 1 | — | K |
| | { of England, the 100 Foot, containing 5 Score | — | 12 | 6 | — | 12 | 6 | L |

† It must appear to be of the British Plantations, by Cocket from Great Britain; and the half Rate only is to be computed in Custom.

| | from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | |
|---|---|----|----|------------------|--|----|----|-------------------|--------------------------------------|----|----|-----------------|--|----|----|-----------------|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | — | — | 9 | $1\frac{1}{25}$ | — | — | 6 | $15\frac{21}{25}$ | — | 10 | 11 | $2\frac{1}{25}$ | — | 7 | 11 | $2\frac{1}{25}$ |
| B | — | 7 | 6 | $14\frac{2}{5}$ | — | 5 | 7 | $18\frac{2}{5}$ | — | 8 | 9 | $18\frac{2}{5}$ | — | 6 | 3 | $10\frac{2}{5}$ |
| C | — | 3 | 9 | $7\frac{1}{5}$ | — | 2 | 9 | $19\frac{1}{5}$ | — | 4 | 4 | $19\frac{1}{5}$ | — | 3 | 1 | $15\frac{1}{5}$ |
| D | — | — | — | — | — | — | — | — | — | 5 | 8 | $3\frac{1}{5}$ | — | 3 | 9 | $7\frac{1}{5}$ |
| E | — | 2 | 9 | $19\frac{1}{5}$ | — | 2 | 4 | $5\frac{1}{5}$ | — | — | — | — | — | — | — | — |
| F | — | 5 | 11 | $16\frac{4}{5}$ | — | 4 | 4 | $16\frac{4}{5}$ | — | 7 | — | $10\frac{2}{5}$ | — | 4 | 11 | $3\frac{7}{5}$ |
| G | — | — | — | — | — | — | — | — | — | 9 | 1 | $16\frac{4}{5}$ | — | 5 | 11 | $16\frac{4}{5}$ |
| H | — | 4 | 4 | $16\frac{4}{5}$ | — | 3 | 7 | $6\frac{4}{5}$ | — | — | — | — | — | — | — | — |
| I | — | — | 2 | $5\frac{9}{25}$ | — | 1 | 13 | $2\frac{4}{25}$ | — | 2 | 12 | $2\frac{4}{25}$ | — | 1 | 17 | $2\frac{9}{25}$ |
| J | — | 3 | 3 | $14\frac{2}{5}$ | — | 2 | 4 | $6\frac{2}{5}$ | — | 3 | 11 | $6\frac{2}{5}$ | — | 2 | 8 | $2\frac{2}{5}$ |
| K | — | — | 1 | $2\frac{17}{25}$ | — | — | 16 | $4\frac{9}{50}$ | — | 1 | 6 | $1\frac{2}{25}$ | — | — | 18 | $2\frac{2}{25}$ |
| L | — | 1 | 2 | $3\frac{1}{2}$ | — | 10 | 12 | $1\frac{1}{4}$ | — | — | — | — | — | — | — | — |

| | | RATES | | | | | |
|--|---|-----------|-----------|-----------|-----------|-----------|-----------|
| | | CUSTOM | | | EXCISE. | | |
| | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> |
| <i>Inwards.</i> | | | | | | | |
| Plates <i>vocat.</i> | { all Bullion either in Coyn, Bars or Plates to be imported Duty free. | | | | | | |
| | { single white or black, the Barrel, containing 300 Plates ———— } | 2 | | | 4 | | A |
| | { double, white or black, the Barrel, containing 300 Plates ———— } | 4 | | | 8 | | B |
| | { Harness-plates, or Iron Doubles } { the Plate ———— } | | 2 | | | 2 | C |
| Points | { } { the Bundle, containing 10 Plates ———— } | 1 | | | 1 | | D |
| | Playing-Tables of Walnut-tree, the Pair ———— | | 6 | 8 | | 6 | 8 E |
| | Pliers. <i>Vide Pincers.</i> | | | | | | |
| | { of Thread, the great Groce, containing 12 small Groce ———— } | 1 | | | 1 | | F |
| Pots <i>vocat.</i> | { of Capiton, the great Groce, containing 12 small Groce ———— } | 2 | | | 2 | | G |
| | { of fine Silk, the small Groce, containing 12 Dozen ———— } | 1 | 10 | | 1 | 10 | H |
| | { Additional Duty per Pound, if not British ———— } | | | | | | I |
| | Pomegranats, the Thousand ———— | 2 | | | 2 | 10 | J |
| Pots <i>vocat.</i> | Pomy or Pumice-stones, the Tun ———— | | 13 | 4 | 5 | | K |
| | Pot-Ashes. <i>Vide Ashes.</i> | | | | | | |
| | { covered, the 100, containing 5 Score ———— } | 1 | 6 | 8 | 5 | | L |
| | { Additional Duty per 100 ———— } | | | | | | M |
| Pots <i>vocat.</i> | { uncovered, containing a Gallon to every Cast, whether in one Pot or more ———— } | 2 | | | 3 | | N |
| | { Additional Duty per Cast ———— } | | | | | | O |
| | Gally-pots, the 100, containing 5 Score ———— | 2 | | | 2 | | P |
| | { Additional Duty per 100 ———— } | | | | | | Q |
| Pots <i>vocat.</i> | { * Iron, not exceeding 4 Gallons each, the Dozen ———— } | 1 | 10 | | 1 | 10 | R |
| | melting Pots for Gold-smiths, the 100 ———— | | 3 | | | 3 | S |
| | { Additional Duty, (as Earthen Ware) per 100 ———— } | | | | | | T |
| | { all Pots and Kettles of Iron, the Dozen ———— } | 6 | | | 12 | | U |
| Prunes. <i>Vide Grocery.</i> | | | | | | | |
| * Printing Letters or Types, the 100 Weight ———— | | 5 | | | 5 | | V |

| | from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | |
|---|---|-----------|-----------|--------------------|--|-----------|-----------|--------------------|--------------------------------------|-----------|-----------|--------------------|--|-----------|-----------|--------------------|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| A | — | 5 | 7 | 18 $\frac{2}{3}$ | — | 4 | 8 | 10 $\frac{2}{3}$ | — | 6 | 3 | 10 $\frac{2}{3}$ | — | 5 | — | 6 $\frac{2}{3}$ |
| B | — | 11 | 3 | 16 $\frac{4}{5}$ | — | 9 | 5 | — $\frac{4}{5}$ | — | 12 | 7 | — $\frac{4}{5}$ | — | 10 | — | 12 $\frac{4}{5}$ |
| C | — | — | 2 | 5 $\frac{9}{25}$ | — | — | 1 | 13 $\frac{24}{25}$ | — | — | 2 | 12 $\frac{24}{25}$ | — | — | 1 | 17 $\frac{19}{25}$ |
| D | — | 1 | 10 | 13 $\frac{3}{5}$ | — | 1 | 4 | 19 $\frac{3}{5}$ | — | 2 | 2 | 9 $\frac{3}{5}$ | — | 1 | 6 | 17 $\frac{3}{5}$ |
| E | — | — | 7 | 11 $\frac{1}{5}$ | — | — | 5 | 13 $\frac{1}{5}$ | — | — | 8 | 16 $\frac{8}{15}$ | — | — | 6 | 5 $\frac{13}{15}$ |
| F | — | 1 | 10 | 13 $\frac{3}{5}$ | — | — | 11 | 5 $\frac{3}{5}$ | — | 2 | 2 | 9 $\frac{3}{5}$ | — | — | 11 | 5 $\frac{3}{5}$ |
| G | — | 3 | 9 | 7 $\frac{1}{5}$ | — | 1 | 10 | 11 $\frac{1}{5}$ | — | 4 | 4 | 19 $\frac{1}{5}$ | — | 1 | 10 | 11 $\frac{1}{5}$ |
| H | — | 2 | 10 | — $\frac{2}{5}$ | — | 1 | 4 | 18 $\frac{2}{5}$ | — | 3 | 3 | 14 $\frac{2}{5}$ | — | 1 | 4 | 18 $\frac{2}{5}$ |
| I | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 |
| J | — | 4 | 3 | — | — | 3 | 3 | 12 | — | 4 | 10 | 12 | — | 3 | 7 | 8 |
| K | — | 5 | 4 | — | — | 5 | — | 4 | — | 5 | 6 | 10 $\frac{2}{5}$ | — | 5 | 1 | 9 $\frac{1}{5}$ |
| L | — | 5 | 11 | 12 | — | 5 | 4 | — | — | 6 | 4 | 13 $\frac{1}{5}$ | — | 5 | 6 | 10 $\frac{2}{5}$ |
| M | — | 1 | 3 | — $\frac{4}{5}$ | — | 1 | 3 | — $\frac{4}{5}$ | — | 1 | 3 | — $\frac{4}{5}$ | — | 1 | 3 | — $\frac{4}{5}$ |
| N | — | 4 | 8 | 12 $\frac{4}{5}$ | — | 3 | 9 | 4 $\frac{4}{5}$ | — | 5 | 4 | 4 $\frac{4}{5}$ | — | 4 | 1 | — $\frac{4}{5}$ |
| O | — | 1 | 10 | 11 $\frac{1}{5}$ | — | 1 | 10 | 11 $\frac{1}{5}$ | — | 1 | 10 | 11 $\frac{1}{5}$ | — | 1 | 10 | 11 $\frac{1}{5}$ |
| P | — | 3 | 9 | 7 $\frac{1}{5}$ | — | 2 | 9 | 19 $\frac{1}{5}$ | — | 4 | 4 | 19 $\frac{1}{5}$ | — | 3 | 1 | 15 $\frac{1}{5}$ |
| Q | — | 1 | 10 | 11 $\frac{1}{5}$ | — | 1 | 10 | 11 $\frac{1}{5}$ | — | 1 | 10 | 11 $\frac{1}{5}$ | — | 1 | 10 | 11 $\frac{1}{5}$ |
| R | — | 2 | 10 | — $\frac{2}{5}$ | — | 2 | 1 | 9 $\frac{2}{5}$ | — | 3 | 3 | 14 $\frac{2}{5}$ | — | 2 | 4 | 6 $\frac{2}{5}$ |
| S | — | — | 3 | 8 $\frac{1}{25}$ | — | — | 2 | 10 $\frac{47}{50}$ | — | — | 3 | 19 $\frac{11}{25}$ | — | — | 2 | 16 $\frac{16}{25}$ |
| T | — | — | 1 | 13 $\frac{21}{25}$ | — | — | 1 | 13 $\frac{21}{25}$ | — | — | 1 | 13 $\frac{21}{25}$ | — | — | 1 | 13 $\frac{21}{25}$ |
| V | — | 16 | 11 | 15 $\frac{1}{3}$ | — | 14 | 1 | 11 $\frac{1}{3}$ | — | 18 | 10 | 11 $\frac{1}{3}$ | — | 15 | — | 19 $\frac{1}{3}$ |
| U | — | 9 | 5 | 8 | — | 7 | — | 18 | — | 11 | — | 8 | — | 7 | 10 | 8 |

Pullies

| Inwards. | | RATES | | | | | | |
|--|--|--------|----|----|--------|----|----|---|
| | | CUSTOM | | | EXCISE | | | |
| | | l. | s. | d. | l. | s. | d. | |
| Pullies <i>vocat.</i> | { Pullies of Iron, the Groce, containing 12 Dozen— of Brass, the Dozen— of Wood, the Groce, contain- ing 12 Dozen — } | 5 | | | 8 | | | A |
| | | | 4 | | | 4 | | B |
| | | 1 | | | 1 | | | C |
| Pumice-stone. <i>Vide Pomy.</i> | | | | | | | | |
| Punsons and Gravers for Goldsmiths, the Pound — } | | | 1 | | | 1 | | D |
| Puppets for Children. <i>Vide Babbies.</i> | | | | | | | | |
| Q | | | | | | | | |
| Quills | { <i>the Thousand, for Excise and for the Value of every 20 s. on Oath, Custom—</i> | | | | | 2 | 6 | E |
| | | | | | | | | F |
| | | | | | | | | |
| { <i>French making, the Dozen— of Callicoe, the Piece— of Sattin or other Silk, the Piece—</i> | | 4 | 16 | | 4 | 16 | | G |
| | | 2 | | | 2 | | | H |
| | | 6 | 13 | 4 | 6 | 13 | 4 | I |
| Quinces, the Hundred — | | | 4 | | | 4 | | J |
| R | | | | | | | | |
| R | Ackets, the Piece — | | | 8 | | | 8 | K |
| | * Raddle, the Barrel — | | 10 | | | 10 | | L |
| Raisins. <i>Vide Grocery.</i> | | | | | | | | |
| Rape of Grape, the Tun — | | 3 | | | 6 | | | M |
| Rape seed, the Quarter — | | 1 | | | 1 | | | N |
| Rashes <i>vocat.</i> | { Bridges or Leyden Rashes { the single Piece, con- taining 15 Yards— <i>English</i> , the double Piece, containing 30 Yards — } | 4 | | | 4 | | | O |
| | | 3 | | | 3 | | | P |
| | | 6 | | | 6 | | | Q |
| Rattles | { for Children, the Groce, containing 12 Dozen — } | 1 | | | 1 | | | R |
| | { with Bells, the Dozen — } | | 4 | | | 4 | | S |
| Razors, the Dicker, containing Ten — | | 1 | | | 1 | | | T |
| * Reaping Hooks or Sickles, the Dozen — | | | 3 | | | 3 | | U |
| Recorders, the Set or Case, cont. 5 Recorders — | | 1 | | | 1 | | | V |

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|----|----|--------------------|--------------------------------------|----|--------------------|----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | 12 | 3 | 4 $\frac{4}{5}$ | 9 | 10 | 14 $\frac{4}{5}$ | |
| B | | 4 | 10 $\frac{18}{25}$ | | 3 | 7 $\frac{23}{25}$ | |
| C | 1 | 10 | 13 $\frac{3}{5}$ | 1 | 4 | 19 $\frac{3}{5}$ | |
| D | | 1 | 2 $\frac{7}{25}$ | | | 16 $\frac{49}{50}$ | |
| E | | 1 | 8 $\frac{1}{2}$ | | 1 | 8 $\frac{1}{2}$ | |
| F | | 11 | 8 | | 5 | 14 | |
| G | 9 | | 17 $\frac{7}{25}$ | 6 | 9 | 10 $\frac{2}{25}$ | |
| H | 3 | 9 | 7 $\frac{1}{5}$ | | | | |
| I | 12 | 7 | 4 | 9 | 5 | 4 | |
| J | | 4 | 10 $\frac{18}{25}$ | | 3 | 7 $\frac{23}{25}$ | |
| K | | | 15 $\frac{3}{5}$ | | | 11 $\frac{8}{25}$ | |
| L | | 11 | 6 $\frac{4}{5}$ | | 8 | 9 $\frac{4}{5}$ | |
| M | 8 | 5 | 17 $\frac{3}{25}$ | 7 | | 15 $\frac{3}{25}$ | |
| N | 1 | 10 | 13 $\frac{3}{25}$ | 1 | 4 | 19 $\frac{3}{25}$ | |
| O | 7 | 6 | 14 $\frac{1}{25}$ | 5 | 7 | 18 $\frac{2}{25}$ | |
| P | 5 | 8 | | 4 | 2 | 18 $\frac{4}{25}$ | |
| Q | 11 | 4 | 1 $\frac{3}{25}$ | 8 | 5 | 17 $\frac{3}{25}$ | |
| R | 1 | 10 | 13 $\frac{3}{25}$ | 1 | 4 | 19 $\frac{3}{25}$ | |
| S | | 4 | 10 $\frac{1}{25}$ | | 3 | 7 $\frac{2}{25}$ | |
| T | 1 | 10 | 13 $\frac{3}{25}$ | 1 | 4 | 19 $\frac{3}{25}$ | |
| V | | 3 | 8 $\frac{1}{25}$ | | 2 | 10 $\frac{4}{25}$ | |
| U | 1 | 10 | 13 $\frac{3}{25}$ | 1 | 4 | 19 $\frac{3}{25}$ | |

E c

† Can be im-
ported from
Great Bri-
tain only.

R d

| | | RATES | | | | | |
|--|---|---------|----|----|---------|----|-----|
| | | CUSTOM. | | | EXCISE. | | |
| | | l. | s. | d. | l. | s. | d. |
| <i>Inwards.</i> | | | | | | | |
| Red Lead. <i>Vide in Drugs.</i> | | | | | | | |
| Reeds. <i>Vide Canes.</i> | | | | | | | |
| Ribband | * Regulus, the 100 Weight | 2 | — | — | 2 | — | A |
| | of Silk, and all other filken Manufacture, the Pound, cont. 16 Ounces | 5 | — | — | 5 | — | B |
| | Additional Duty, (if not British) per Pound | — | — | — | — | — | C |
| | of Gold, Silver, or both, the Pound, cont. 16 Ounces | 8 | — | — | 8 | — | D |
| | (<i>vocat. Cræel Ribband. Vide Caddas.</i>) | | | | | | |
| Rice, the 100 Weight, cont. 112 lb | | 1 | 5 | — | 1 | 6 | 8 E |
| N. B. Rice of the Growth of the British Plantations cannot be imported directly thence into Ireland, but must first be landed in Great Britain, on Forfeiture of Ship and Goods. <i>Vide Plantations, 10, 12. p. 95.</i> | | | | | | | |
| Rings <i>vocat.</i> | Rims for Sieves, the Groce, cont. 12 Dozen | — | 6 | — | — | 6 | F |
| | for Curtains, the Pound | — | 1 | 4 | — | 1 | 4 G |
| | for Keys the Groce, cont. 12 Dozen | — | 9 | — | — | 9 | H |
| | of Brass, Copper, or St. Martins gilt, the Groce, cont. 12 Dozen | — | 1 | — | — | 1 | I |
| | small, the Box, cont. 2 Groce, 12 Dozen to each Groce | — | 10 | — | — | 10 | J |
| | of Hair, the Groce, cont. 12 Dozen | — | 3 | — | — | 3 | K |
| Lof Wyre, the Groce, cont. 12 Dozen | | — | 4 | 4 | — | 4 | 4 L |
| Rozin, the 100 Wt. containing 112 lb | | — | 5 | — | — | 3 | 4 M |
| N. B. No Rozin or foreign Salt can be imported in any other than British or Irish Ships, whereof the Master and, at least, $\frac{3}{4}$ of the Mariners are English; or in Ships of the Built of the Country of which it is the Product, &c. or of the Port where it can only, or is most usually first shipp'd for Transportation, | | — | 5 | — | — | 3 | 4 N |

| from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | | |
|---|-----------|-----------|----------------|--|------------------|-----------|----------------|--------------------------------------|-----------------|------------------|----------------|--|-----------|-----------------|-----------------|-------------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | |
| <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | |
| <i>A</i> | — | 3 | 9 | 7 $\frac{1}{5}$ | — | 2 | 9 | 19 $\frac{1}{5}$ | — | 4 | 4 | 19 $\frac{1}{5}$ | — | 3 | 1 | 15 $\frac{1}{5}$ |
| <i>B</i> | — | 9 | 5 | 8 | — | 4 | 8 | 8 | — | 11 | — | 8 | — | 4 | 8 | 8 |
| <i>C</i> | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 |
| <i>D</i> | — | 15 | 1 | 8 $\frac{4}{5}$ | — | 11 | 3 | 16 $\frac{4}{5}$ | — | 17 | 7 | 16 $\frac{4}{5}$ | — | 12 | 7 | — $\frac{4}{5}$ |
| <i>E</i> | — | 2 | 5 | 5 $\frac{4}{5}$ | — | 1 | 3 | — $\frac{4}{5}$ | — | 2 | 10 | — $\frac{4}{5}$ | — | 1 | 3 | — $\frac{4}{5}$ |
| <i>F</i> | — | — | 6 | 16 $\frac{2}{5}$ | — | — | 5 | 1 $\frac{22}{5}$ | — | — | 7 | 18 $\frac{22}{5}$ | — | — | 5 | 13 $\frac{7}{5}$ |
| <i>G</i> | — | — | 1 | 10 $\frac{6}{5}$ | — | — | 1 | 2 $\frac{16}{5}$ | — | — | 1 | 15 $\frac{23}{5}$ | — | — | 1 | 5 $\frac{17}{5}$ |
| <i>H</i> | — | — | 10 | 4 $\frac{3}{5}$ | — | — | 7 | 12 $\frac{41}{5}$ | — | — | 11 | 18 $\frac{8}{5}$ | — | — | 8 | 9 $\frac{23}{5}$ |
| <i>I</i> | — | — | 1 | 10 | 13 $\frac{3}{5}$ | — | — | 1 | 4 | 19 $\frac{3}{5}$ | — | — | 2 | 2 | 9 $\frac{3}{5}$ | — |
| <i>J</i> | — | — | 1 | 1 | 6 $\frac{4}{5}$ | — | — | 8 | 9 $\frac{4}{5}$ | — | — | 1 | 1 | 4 $\frac{4}{5}$ | — | — |
| <i>K</i> | — | — | 3 | 8 $\frac{1}{5}$ | — | — | 2 | 10 $\frac{47}{5}$ | — | — | 3 | 19 $\frac{11}{5}$ | — | — | 2 | 16 $\frac{16}{5}$ |
| <i>L</i> | — | — | 4 | 18 $\frac{6}{5}$ | — | — | 3 | 13 $\frac{29}{5}$ | — | — | 5 | 14 $\frac{56}{5}$ | — | — | 4 | 17 $\frac{11}{5}$ |
| <i>M</i> | — | — | 4 | 14 $\frac{3}{5}$ | — | — | 3 | 6 $\frac{1}{10}$ | — | — | 5 | 13 $\frac{3}{5}$ | — | — | 3 | 15 $\frac{3}{5}$ |
| <i>N</i> | — | — | — | — | — | — | — | — | — | — | 7 | 11 $\frac{3}{5}$ | — | — | 4 | 14 $\frac{3}{5}$ |

and

Inwards.

RATES

CUSTOM EXCISE.

l. s. d. l. s. d.

and whereof the Master and, at least,
 $\frac{3}{4}$ of the Mariners are of such Place or
 Port. A. N. § 8.

Rugs of all Sorts, the Piece

Rye. *Vide Corn.*Rye-meal. *Vide Meal.*

S

the 100 Ells, cont. 6 Score

of single Threads, the Piece, cont. }

15 Yards

with white Thread, the Yard

Additional Duty per Yard

with Silk, the Yard

Saddles of Steel, the Piece

Saffore, the 100 Weight, cont. 112 lb

Saffora. *Vide Barilia.*

Saffron, the Pound

Saffore, the 100 { Excise
 Weight, cont. { and for the Value of
 112 lb { very 20 s. on Oath,
 Custom

in British Ships

† White Salt † Salt of all Sorts, { in Ships not belong-
 is to pay Duty { the Bushel, { ing to Great Britain
 by Weight, { containing 8 { or Ireland, or fo-
 56 Pound to { Gallons { reign built not re-
 be accounted { } gister'd

Annae, Seff. But by 8 Annae, cap. 2. Rock-Salt,
 2. cap. 14. from and after the 24th of June,
 § 15. but 1709, is to pay per Tun 12 d. and no
 Foreign or more, in lieu of all former Duties—

Bay Salt is measured by the Bushel of 8 Gallons,
 each Gallon cont. 272 $\frac{1}{4}$ Cubical
 Inches.

For the Importation of foreign Salt. *Vide*

Rozin, p. 282.

Salt-petre, the 100 Weight, cont. 112 lb

| from Great Britain, or the Plantations. | | | | | | | | | from elsewhere. | | | | | | | | |
|---|-----------|-----------|----------------|-------------------|--|-----------|-----------|--------------------|--------------------------------------|-----------|-----------|--------------------|---|--|-----------|------------------|----------------|
| to be paid down at Im- portation. | | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | | to be repaid on Exportation in Time. | | | |
| <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| <i>A</i> | — | 1 | 10 | 13 $\frac{3}{5}$ | — | 1 | 4 | 19 $\frac{3}{5}$ | — | 2 | 2 | 9 $\frac{3}{5}$ | — | 1 | 6 | 17 $\frac{3}{5}$ | |
| <i>B</i> | — | 15 | 1 | 8 $\frac{4}{5}$ | — | — | — | — | — | 17 | 7 | 16 $\frac{4}{5}$ | — | — | — | — | |
| <i>C</i> | — | — | 11 | 6 $\frac{4}{5}$ | — | — | — | — | — | 1 | 1 | 4 $\frac{4}{5}$ | — | — | — | — | |
| <i>D</i> | — | — | 1 | 2 $\frac{17}{25}$ | — | — | — | — | — | — | 1 | 6 $\frac{12}{25}$ | — | — | — | — | |
| <i>E</i> | — | — | 5 | 12 $\frac{4}{5}$ | — | — | — | — | — | — | 5 | 12 $\frac{4}{5}$ | — | — | — | — | |
| <i>F</i> | — | — | 1 | 14 $\frac{1}{50}$ | — | 1 | 5 | 47 $\frac{1}{100}$ | — | — | 1 | 19 $\frac{18}{25}$ | — | 1 | 8 | 8 $\frac{8}{25}$ | |
| <i>G</i> | — | 1 | 10 | 13 $\frac{3}{5}$ | — | 1 | 4 | 19 $\frac{3}{5}$ | — | 2 | 2 | 9 $\frac{3}{5}$ | — | 1 | 6 | 17 $\frac{3}{5}$ | |
| <i>H</i> | — | 7 | 6 | 14 $\frac{2}{5}$ | — | 5 | 7 | 18 $\frac{2}{5}$ | — | 8 | 9 | 18 $\frac{2}{5}$ | — | 6 | 3 | 10 $\frac{2}{5}$ | |
| <i>I</i> | — | 2 | 10 | — $\frac{2}{5}$ | — | 2 | 1 | 9 $\frac{2}{5}$ | — | 3 | 3 | 14 $\frac{2}{5}$ | — | 2 | 4 | 6 $\frac{2}{5}$ | |
| <i>J</i> | — | — | 2 | 5 $\frac{3}{25}$ | — | — | 2 | 5 $\frac{3}{25}$ | — | — | 2 | 5 $\frac{3}{25}$ | — | — | 2 | 5 $\frac{3}{25}$ | |
| <i>K</i> | — | — | 11 | 8 | — | — | 5 | 14 | — | 1 | 3 | 4 | — | — | 7 | 12 | |
| <i>L</i> | — | — | 3 | 7 $\frac{4}{5}$ | — | — | 3 | 2 $\frac{1}{10}$ | — | — | 3 | 11 $\frac{3}{5}$ | — | — | 3 | 4 | |
| <i>M</i> | — | — | — | — | — | — | — | — | — | — | 3 | 19 $\frac{1}{5}$ | — | — | 3 | 7 $\frac{4}{5}$ | |
| <i>N</i> | — | 1 | — | — | — | — | — | — | — | 1 | — | — | — | — | — | — | |
| <i>O</i> | — | 3 | 9 | 7 $\frac{1}{5}$ | — | 2 | 9 | 19 $\frac{1}{5}$ | — | 4 | 4 | 19 $\frac{1}{5}$ | — | 3 | 1 | 15 $\frac{1}{5}$ | |

But

| | from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|----------|---|-----------|--|-------------------|--------------------------------------|-----------|--|-------------------|
| | to be paid down at Im- portation. | | to be repaid on Exportation in Time. | | to be paid down at Im- portation. | | to be repaid on Exportation in Time. | |
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| <i>A</i> | | | | | 2 | 2 | 9 | $\frac{3}{5}$ |
| <i>B</i> | | | 6 | $16\frac{2}{5}$ | | | 5 | $1\frac{22}{25}$ |
| <i>C</i> | | | 7 | $11\frac{1}{5}$ | | | 7 | $18\frac{22}{25}$ |
| <i>D</i> | | | 7 | $11\frac{1}{5}$ | | | 8 | $16\frac{8}{25}$ |
| <i>E</i> | 1 | 3 | 2 | $\frac{2}{5}$ | 1 | 5 | 13 | $\frac{1}{5}$ |
| <i>F</i> | | | 5 | $13\frac{2}{5}$ | | | 6 | $12\frac{2}{5}$ |
| <i>G</i> | | | 1 | $2\frac{17}{25}$ | | | 1 | $6\frac{12}{25}$ |
| <i>H</i> | | | 2 | $5\frac{9}{25}$ | | | 2 | $12\frac{24}{25}$ |
| <i>I</i> | | | | $18\frac{22}{25}$ | | | 1 | $1\frac{31}{75}$ |
| <i>J</i> | | | 1 | $1\frac{6}{25}$ | | | 1 | $16\frac{24}{25}$ |
| <i>K</i> | 4 | 4 | 16 | $\frac{4}{5}$ | 4 | 11 | 3 | $\frac{7}{5}$ |
| <i>L</i> | 1 | 10 | 13 | $\frac{3}{5}$ | 2 | 2 | 9 | $\frac{3}{5}$ |
| <i>M</i> | | | 1 | $2\frac{17}{25}$ | | | 1 | $6\frac{12}{25}$ |
| <i>N</i> | 6 | 2 | 11 | $\frac{9}{25}$ | 6 | 6 | 7 | $\frac{9}{25}$ |
| <i>O</i> | | | 5 | $13\frac{2}{5}$ | | | 6 | $12\frac{2}{5}$ |
| <i>P</i> | | | 2 | $5\frac{9}{25}$ | | | 2 | $12\frac{24}{25}$ |
| <i>Q</i> | 1 | 10 | 13 | $\frac{3}{5}$ | 2 | 2 | 9 | $\frac{3}{5}$ |
| <i>R</i> | | | | $3\frac{39}{50}$ | | | 4 | $3\frac{31}{75}$ |
| <i>S</i> | 1 | 6 | 18 | | 1 | 10 | 1 | $\frac{1}{3}$ |
| <i>T</i> | | | 11 | $6\frac{4}{5}$ | | | 9 | $8\frac{4}{5}$ |
| <i>V</i> | | | 5 | $13\frac{2}{5}$ | | | 4 | $14\frac{2}{5}$ |

Shears

Inwards.

RATES

| | | RATES | | | | | | |
|---|---|--|----|----|---------|----|----|---|
| | | CUSTOM | | | EXCISE. | | | |
| | | l. | s. | d. | l. | s. | d. | |
| Shears | { <i>vocat.</i> Forceps, the Groce, cont. 12 } Dozen | 13 | 4 | | 13 | 4 | | A |
| | for Glovers, the Pair | 1 | | | 1 | | | B |
| | * <i>Garden-Shears, the Dozen</i> | 1 | 5 | | 1 | 5 | | C |
| | for Seamsters, the Dozen | | 3 | 4 | | 3 | 4 | D |
| | for Shear- { new, the Pair | 1 | | | 1 | | | E |
| | men { old, the Pair | 13 | 4 | | 13 | 4 | | F |
| | * <i>Sheep-Shears, the Dozen</i> | | 6 | 8 | | 6 | 8 | G |
| | for Taylors, the Dozen | 16 | | | 16 | | | H |
| | * <i>Sheaths for Knives and Forks, the Groce</i> | 5 | | | 5 | | | I |
| | | Excise | | | | 6 | | J |
| Sheets, old, the Pair | { and for the Value of every } 20 s. on Oath, Custom } | | | | | | | K |
| | Additional Duty per Yard, if not British | | | | | | | L |
| Shirts, old, the Piece | Excise | | | | 1 | 6 | | M |
| | { and for the Value of every } 20 s. on Oath, Custom } | | | | | | | N |
| * <i>Shot, the 100 Weight</i> | | 15 | | | 15 | | | O |
| Shruff, or old Brals, the 100 Weight, cont. 112 lb | | 3 | | | 3 | | | P |
| Shubs of Calaber, the Piece or Shub | | 2 | | | 2 | | | Q |
| Shumake, the 100 Weight, containing 112 lb | | 13 | 4 | | 13 | 4 | | R |
| Silk <i>vocat.</i> | { Bridges Silk, the Pound, cont. 16 Ounces | 2 | | | 2 | | | S |
| | Ferret or Floret Silk, the Pound cont. 16 Ounces | 1 | | | 16 | | | T |
| | Fyllozel or <i>Paris</i> Silk, the Pound, cont. 16 Ounces | 15 | | | 15 | | | V |
| | { black, the Pound, cont. } 15 Ounces | 3 | | | 3 | | | U |
| | | { <i>Granado</i> } Silk-- { in Colours, the Pound, cont. 16 Ounces | 4 | | | 4 | | |
| | { <i>Naples</i> Silk in Colours, the Pound, cont. 16 Ounces | 2 | 10 | | 2 | 10 | | X |
| | orgazine Silk, the Pound, cont. 16 Ounces | 16 | 8 | | 16 | 8 | | Y |
| | { <i>Pole</i> or <i>Spanish</i> Silk, the Pound, cont. 16 Ounces | 2 | | | 2 | | | Z |

| from Great Britain, or the Plantations. | | | | | | | | from e'fewhere. | | | | | | | |
|---|----|----|------------------|--|----|----|------------------|--------------------------------------|----|----|-----------------|--|----|----|-----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | 1 | 3 | 2 $\frac{2}{3}$ | | 11 | 6 | 2 $\frac{2}{3}$ | 1 | 5 | 13 | 1 $\frac{1}{3}$ | 1 | 11 | 11 | 1 $\frac{1}{3}$ |
| B | | 1 | 2 $\frac{1}{2}$ | | | 16 | 4 $\frac{9}{10}$ | | 1 | 6 | 1 $\frac{2}{3}$ | | | 18 | 2 $\frac{2}{3}$ |
| C | 2 | 4 | 7 | 1 | 9 | 4 | 2 $\frac{1}{2}$ | 2 | 9 | 2 | | 1 | 11 | 12 | |
| D | | 3 | 15 $\frac{3}{4}$ | | 2 | 16 | 3 $\frac{3}{4}$ | | 4 | 8 | 1 $\frac{4}{5}$ | | 3 | 2 | 1 $\frac{4}{5}$ |
| E | 1 | 10 | 13 $\frac{2}{3}$ | 1 | 4 | 19 | 1 $\frac{1}{2}$ | 2 | 2 | 9 | 3 $\frac{3}{4}$ | 1 | 6 | 17 | 3 $\frac{3}{4}$ |
| F | 1 | 3 | 2 $\frac{1}{3}$ | | 11 | 6 | 2 $\frac{2}{3}$ | 1 | 5 | 13 | 1 $\frac{1}{3}$ | 1 | 11 | 11 | 1 $\frac{1}{3}$ |
| G | | 7 | 11 $\frac{1}{3}$ | | 5 | 13 | 1 $\frac{1}{3}$ | | 8 | 16 | 1 $\frac{1}{3}$ | | 6 | 5 | 1 $\frac{1}{3}$ |
| H | 1 | 6 | 2 $\frac{2}{3}$ | 1 | 1 | 11 | 1 $\frac{1}{2}$ | 1 | 9 | 3 | 1 $\frac{1}{2}$ | 1 | 3 | 2 | 1 $\frac{1}{2}$ |
| I | | 5 | 13 $\frac{1}{2}$ | | 4 | 4 | 1 $\frac{1}{2}$ | | 6 | 12 | 2 $\frac{1}{2}$ | | 4 | 14 | 2 $\frac{1}{2}$ |
| J | | 3 | 7 $\frac{1}{2}$ | | | | | | 3 | 7 | 1 $\frac{1}{2}$ | | | | |
| K | | 11 | 8 | | | | | 1 | 3 | 4 | | | | | |
| L | | 5 | 12 $\frac{4}{5}$ | | | | | | 5 | 12 | 4 $\frac{4}{5}$ | | | | |
| M | | | 16 $\frac{2}{3}$ | | | | | | | 16 | 2 $\frac{2}{3}$ | | | | |
| N | | 11 | 8 | | | | | 1 | 3 | 4 | | | | | |
| O | 1 | 5 | 1 $\frac{1}{3}$ | 1 | | 14 | 7 $\frac{1}{10}$ | 1 | 7 | 17 | 1 $\frac{1}{3}$ | 1 | 2 | 3 | 1 $\frac{1}{3}$ |
| P | 5 | 8 | 4 $\frac{4}{5}$ | 4 | 2 | 18 | 4 $\frac{4}{5}$ | 6 | 7 | 8 | 4 $\frac{4}{5}$ | 4 | 8 | 12 | 4 $\frac{4}{5}$ |
| Q | 3 | 9 | 7 $\frac{1}{5}$ | 2 | 9 | 19 | 1 $\frac{1}{5}$ | 4 | 4 | 19 | 1 $\frac{1}{5}$ | 3 | 1 | 15 | 1 $\frac{1}{5}$ |
| R | 1 | 3 | 2 $\frac{2}{3}$ | | 11 | 6 | 2 $\frac{2}{3}$ | 1 | 5 | 13 | 1 $\frac{1}{3}$ | 1 | 11 | 11 | 1 $\frac{1}{3}$ |
| S | 3 | 9 | 7 $\frac{1}{5}$ | 2 | 9 | 19 | 1 $\frac{1}{5}$ | 4 | 4 | 19 | 1 $\frac{1}{5}$ | 3 | 1 | 15 | 1 $\frac{1}{5}$ |
| T | 1 | 8 | 8 $\frac{1}{2}$ | 1 | 2 | 14 | 1 $\frac{1}{2}$ | 2 | | 4 | 1 $\frac{1}{2}$ | 1 | 4 | 12 | 1 $\frac{1}{2}$ |
| V | 1 | 5 | 1 $\frac{1}{3}$ | 1 | | 14 | 7 $\frac{1}{10}$ | 1 | 7 | 17 | 1 $\frac{1}{3}$ | 1 | 2 | 3 | 1 $\frac{1}{3}$ |
| U | 5 | 8 | 4 $\frac{4}{5}$ | 4 | 2 | 18 | 4 $\frac{4}{5}$ | 6 | 7 | 8 | 4 $\frac{4}{5}$ | 4 | 8 | 12 | 4 $\frac{4}{5}$ |
| W | 7 | 6 | 14 $\frac{2}{5}$ | 5 | 7 | 18 | 2 $\frac{2}{5}$ | 8 | 9 | 18 | 2 $\frac{2}{5}$ | 6 | 3 | 10 | 2 $\frac{2}{5}$ |
| X | 4 | 8 | 14 | 3 | 6 | 9 | | 5 | 6 | 4 | | 3 | 11 | 4 | |
| Y | 1 | 6 | 18 | 1 | 2 | 3 | | 1 | 10 | 1 | 1 $\frac{1}{3}$ | 1 | 3 | 14 | 2 $\frac{2}{3}$ |
| Z | 3 | 9 | 7 $\frac{1}{5}$ | 2 | 9 | 19 | 1 $\frac{1}{5}$ | 4 | 4 | 19 | 1 $\frac{1}{5}$ | 3 | 1 | 15 | 1 $\frac{1}{5}$ |

Inwards.

RATES

| | | | CUSTOM | | | EXCISE. | | | |
|------------|---|--|-----------|-----------|-----------|-----------|-----------|-----------|---|
| | | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
| raw | { | short Silk, or Capiton, the Pound, cont. 24 Ounces | | 6 | 8 | | 10 | | A |
| | | China Silk, the Pound, cont. 24 Ounces | 1 | | | | 18 | | B |
| | | Morea Silk, the Pound, cont. 24 Ounces | | 10 | | | 9 | | C |
| | | long Silk, of all Sorts, except China and Morea, the Pound, cont. 24 Ounces | | 10 | | | 18 | | D |
| | | Ardas Silk, the great Pound | | 10 | | | 14 | | E |
| | | Belledine, Bias and Messina Silk, the great Pound | | 10 | | | 1 | | F |
| | | Bengala Silk, the great Pound | | 10 | | | 15 | | G |
| | | Legee Silk, the great Pound, cont. 24 Ounces | | 10 | | | 18 | | H |
| | | Sattin Silk, the Pound, cont. 16 Ounces | 2 | | | 2 | | | I |
| | | Sleave { course, the Pound, cont. 16 Ounces | | 13 | 4 | | 13 | 4 | J |
| | | Silk --- { fine or Naples Sleave, the Pound, cont. 16 Ounces | 2 | 13 | 4 | 2 | 13 | 4 | K |
| | | Silk Nubs or Husks, the Pound, cont. 21 Ounces | | 2 | | | 2 | | L |
| | | thrown Silk (undy'd), the Pound, cont. 16 Ounces | 1 | 13 | 4 | 1 | 13 | 4 | M |
| | | Bassan, Vincentia, Orfoy, and Messina Silk (undy'd), the small Pound | 1 | 13 | 4 | 1 | 4 | | N |
| Silk wvat. | { | Bologna, Naples, and Organfive Silk (undy'd), the small Pound, cont. 16 Ounces | 1 | 13 | 4 | 1 | 8 | | O |
| | | Capton Silk double (undy'd), the small Pound | 1 | 13 | 4 | | 9 | | P |
| | | Naples thrown Silk (undy'd), the small Pound | 1 | 13 | 4 | 1 | 2 | 6 | Q |
| | | thrown Silk, the Pound, dy'd, the Pound, cont. 16 Ounces | 2 | 10 | | 2 | 10 | | R |
| | | China Damask, the Yard | 2 | 13 | 4 | 2 | 13 | 4 | S |
| | | Additional Duty per Yard | | | | | | | T |
| | | Cloth { of Gold { plain, the Yard | 4 | | | 4 | | | V |
| | | { and Silver { wrought, the Yard | 6 | | | 6 | | | U |

| | from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | |
|----------|---|-----------|-----------|--------------------|--|-----------|-----------|--------------------|--------------------------------------|-----------|-----------|--------------------|--|-----------|-----------|--------------------|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| <i>A</i> | — | — | 9 | 8 $\frac{4}{3}$ | — | — | 7 | 10 $\frac{4}{3}$ | — | — | 10 | 14 $\frac{2}{3}$ | — | — | 8 | 3 $\frac{7}{3}$ |
| <i>B</i> | — | 1 | 9 | 11 $\frac{1}{23}$ | — | 1 | 3 | 17 $\frac{1}{23}$ | — | 2 | 1 | 7 $\frac{1}{23}$ | — | 1 | 5 | 15 $\frac{1}{23}$ |
| <i>C</i> | — | — | 10 | 15 $\frac{13}{23}$ | — | — | 7 | 18 $\frac{13}{23}$ | — | 1 | — | 13 $\frac{13}{23}$ | — | — | 8 | 17 $\frac{13}{23}$ |
| <i>D</i> | — | 1 | 3 | 17 $\frac{1}{23}$ | — | 1 | 1 | — $\frac{1}{23}$ | — | 1 | 5 | 15 $\frac{1}{23}$ | — | 1 | 1 | 19 $\frac{1}{23}$ |
| <i>E</i> | — | 1 | 1 | 11 $\frac{23}{23}$ | — | — | 10 | 14 $\frac{23}{23}$ | — | 1 | 3 | 9 $\frac{23}{23}$ | — | — | 11 | 13 $\frac{23}{23}$ |
| <i>F</i> | — | 1 | 4 | 19 $\frac{3}{3}$ | — | 1 | 2 | 2 $\frac{3}{3}$ | — | 1 | 6 | 17 $\frac{3}{3}$ | — | 1 | 3 | 1 $\frac{3}{3}$ |
| <i>G</i> | — | 1 | 2 | 3 $\frac{1}{3}$ | — | — | 11 | 6 $\frac{1}{3}$ | — | 1 | 4 | 1 $\frac{1}{3}$ | — | 1 | — | 5 $\frac{1}{3}$ |
| <i>H</i> | — | 1 | 3 | 17 $\frac{1}{23}$ | — | 1 | 1 | — $\frac{1}{23}$ | — | 1 | 5 | 15 $\frac{1}{23}$ | — | 1 | 1 | 19 $\frac{1}{23}$ |
| <i>I</i> | — | 3 | 9 | 7 $\frac{1}{3}$ | — | 2 | 9 | 19 $\frac{1}{3}$ | — | 4 | 4 | 19 $\frac{1}{3}$ | — | 3 | 1 | 15 $\frac{1}{3}$ |
| <i>J</i> | — | 1 | 3 | 2 $\frac{2}{3}$ | — | — | 11 | 6 $\frac{2}{3}$ | — | 1 | 5 | 13 $\frac{1}{3}$ | — | 1 | — | 11 $\frac{1}{3}$ |
| <i>K</i> | — | 5 | — | 9 $\frac{3}{3}$ | — | 3 | 9 | 5 $\frac{3}{3}$ | — | 5 | 10 | 12 $\frac{4}{3}$ | — | 4 | 2 | 6 $\frac{14}{3}$ |
| <i>L</i> | — | — | 2 | 5 $\frac{9}{23}$ | — | — | 1 | 13 $\frac{24}{23}$ | — | — | 2 | 12 $\frac{24}{23}$ | — | — | 1 | 17 $\frac{20}{23}$ |
| <i>M</i> | — | 3 | 1 | 16 | — | 2 | 4 | 6 | — | 3 | 8 | 2 $\frac{2}{3}$ | — | 2 | 7 | 9 $\frac{1}{3}$ |
| <i>N</i> | — | 2 | 8 | 10 $\frac{18}{23}$ | — | 1 | 11 | — $\frac{18}{23}$ | — | 3 | 2 | 17 $\frac{29}{75}$ | — | 2 | 2 | 4 $\frac{4}{75}$ |
| <i>O</i> | — | 2 | 10 | 15 $\frac{21}{23}$ | — | 2 | 1 | 5 $\frac{21}{23}$ | — | 3 | 5 | 2 $\frac{38}{75}$ | — | 2 | 4 | 9 $\frac{13}{75}$ |
| <i>P</i> | — | 2 | — | 1 $\frac{13}{23}$ | — | 1 | 2 | 11 $\frac{13}{23}$ | — | 2 | 6 | 8 $\frac{14}{75}$ | — | 1 | 5 | 14 $\frac{64}{75}$ |
| <i>Q</i> | — | 2 | 7 | 13 $\frac{4}{3}$ | — | 1 | 10 | 3 $\frac{4}{3}$ | — | 3 | 2 | — $\frac{7}{3}$ | — | 2 | 1 | 7 $\frac{2}{3}$ |
| <i>R</i> | — | 4 | 8 | 14 | — | 3 | 6 | 9 | — | 5 | 6 | 4 | — | 3 | 11 | 4 |
| <i>S</i> | — | 5 | — | 9 $\frac{3}{3}$ | — | 2 | 6 | 1 $\frac{3}{3}$ | — | — | — | — | — | — | — | — |
| <i>T</i> | — | 1 | 4 | 18 $\frac{23}{23}$ | — | 1 | 4 | 18 $\frac{23}{23}$ | — | — | — | — | — | — | — | — |
| <i>V</i> | — | 7 | 6 | 14 $\frac{8}{3}$ | — | 5 | 7 | 18 $\frac{23}{23}$ | — | 8 | 9 | 18 $\frac{23}{23}$ | — | 6 | 3 | 10 $\frac{23}{23}$ |
| <i>U</i> | — | 11 | 4 | 1 $\frac{1}{3}$ | — | 8 | 7 | 15 $\frac{1}{3}$ | — | 13 | 2 | 17 $\frac{3}{3}$ | — | 9 | 5 | 5 $\frac{3}{3}$ |

Cloth

Can be im-
ported from
Great Bri-
tain only,

| | | RATES | | | | | | |
|--------------|--|--------|----|----|--------|----|----|---|
| | | CUSTOM | | | EXCISE | | | |
| | | l. | s. | d. | l. | s. | d. | |
| Inwards. | Cloth of Tissue, the Yard | 10 | — | — | 10 | — | — | A |
| | all Silks wrought, of the Fabrick or Manufacture of the East-Indies, Italy, or any Parts or Places whatsoever, the Pound Weight, cont. 16 Ounces | 2 | 10 | — | 5 | — | — | B |
| | * Silk Manufacture (not otherwise rated) mix'd with Gold, Silver, or both, the Pound | 12 | — | — | 12 | — | — | C |
| | Additional Duty per Yard, † if the Manufacture of China, Persia, or the East-Indies | — | — | — | — | — | — | D |
| | Additional Duty per Pound Weight, if not the Manufacture of Great Britain, China, Persia, or the East-Indies | — | — | — | — | — | — | E |
| | Skeets for Whitsters, the Skeet | — | 1 | — | — | 1 | — | F |
| | * Skellets of France, the Dozen | — | 12 | — | — | 12 | — | G |
| | Buck-Skins { in the Hair, the Skin | — | 2 | 6 | — | 2 | 6 | H |
| | { drest, the Skin | — | 5 | — | — | 5 | — | I |
| | Calve-Skins { raw, the Dozen | — | 6 | 8 | — | 6 | 8 | J |
| Skins vocat. | { But vide in Letter C. | — | — | — | — | — | — | |
| | { tann'd | — | 10 | — | — | 15 | — | K |
| | Cordovant of Scotland, the Dozen | 1 | 6 | 8 | 1 | 6 | 8 | L |
| | Dog-fish Skins for Fletchers, the Dozen | — | — | 6 | † | 6 | — | M |
| | Elk-Skins, the Skin, Excise | — | — | — | 1 | 10 | — | N |
| | And for the Value of every 20 s. on Oath, Custom | — | — | — | — | — | — | O |
| | Fox-Skins drest, the Dozen | — | 16 | — | 1 | 5 | — | P |
| | Goat-Skins { of Barbary, or the East-Country, in the Hair, the Dozen Skins | — | 15 | — | 1 | — | — | Q |
| | { of England and Scotland, in the Hair, the Dozen | — | 6 | 8 | — | 6 | 8 | R |
| | { tann'd, the Dozen | 2 | — | — | 2 | — | — | S |
| | Gold Skins, the Skin | — | — | 6 | — | — | 6 | T |
| | Huff-Skins for Fletchers, the Skin | — | — | 8 | — | — | 6 | V |
| | Kid-Skins { in the Hair, the 100, cont. | 1 | — | — | 1 | — | — | U |
| | { 5 Score | — | — | — | — | — | — | |
| | { drest, the 100, cont. 5 Score | 2 | — | — | 2 | — | — | X |

† Can be imported from Great Britain only.

† Rated in A. E. at 6 d. each.

S

[293]

S

| | from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | | |
|---|---|-----------|-----------|------------------|--|-----------|-----------|-------------------|--------------------------------------|-----------|-----------|-------------------|--|-----------|-----------|------------------|------------------|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | |
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | |
| A | — | 18 | 10 | 16 | — | 14 | 1 | 16 | — | 1 | 2 | — | 16 | — | 15 | 8 | 16 |
| B | — | 7 | — | 18 | — | 4 | 8 | 8 | — | 7 | 10 | 8 | — | — | 4 | 8 | 8 |
| C | 1 | 2 | 8 | 3 $\frac{1}{5}$ | — | 11 | 3 | 7 $\frac{1}{5}$ | 1 | 6 | 5 | 15 $\frac{1}{5}$ | — | 11 | 3 | 7 $\frac{1}{5}$ | |
| D | — | 1 | 4 | 18 $\frac{2}{5}$ | — | 1 | 4 | 18 $\frac{2}{5}$ | — | — | — | — | — | — | — | — | |
| E | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 | |
| F | — | — | 1 | 2 $\frac{1}{2}$ | — | — | 16 | 4 $\frac{9}{5}$ | — | 1 | 6 | 1 $\frac{2}{3}$ | — | — | 18 | 2 $\frac{2}{5}$ | |
| G | — | 1 | 1 | 12 $\frac{4}{5}$ | — | 10 | 3 | 1 $\frac{19}{5}$ | — | 1 | 3 | 17 $\frac{19}{5}$ | — | 11 | 6 | 1 $\frac{4}{5}$ | |
| H | — | 2 | 16 | 7 $\frac{1}{10}$ | — | 2 | 2 | 2 $\frac{9}{10}$ | — | — | 3 | 6 $\frac{1}{5}$ | — | — | 2 | 7 | 1 $\frac{1}{5}$ |
| I | — | 5 | 13 | 2 $\frac{1}{5}$ | — | 4 | 4 | 1 $\frac{9}{10}$ | — | — | 6 | 12 $\frac{2}{5}$ | — | — | 4 | 14 | 2 $\frac{1}{5}$ |
| J | — | 7 | 11 | 1 $\frac{1}{5}$ | — | 5 | 13 | 1 $\frac{1}{5}$ | — | — | 8 | 16 $\frac{8}{5}$ | — | — | 6 | 5 | 1 $\frac{1}{5}$ |
| K | — | 1 | 2 | 3 $\frac{1}{5}$ | — | 11 | 6 | 1 $\frac{1}{5}$ | — | 1 | 4 | 1 $\frac{1}{5}$ | — | 1 | — | 5 | 1 $\frac{1}{5}$ |
| L | — | 2 | 6 | 4 $\frac{4}{5}$ | — | 1 | 10 | 12 $\frac{4}{5}$ | — | 2 | 11 | 6 $\frac{2}{3}$ | — | 2 | 1 | 3 | 1 $\frac{1}{5}$ |
| M | — | 3 | 13 | 1 $\frac{1}{10}$ | — | 3 | 10 | 1 $\frac{1}{10}$ | — | — | 3 | 15 $\frac{7}{10}$ | — | — | 3 | 11 | 1 $\frac{1}{10}$ |
| N | — | 1 | 4 | 18 $\frac{2}{5}$ | — | 1 | 4 | 18 $\frac{2}{5}$ | — | 1 | 4 | 18 $\frac{2}{5}$ | — | 1 | 4 | 18 $\frac{2}{5}$ | |
| O | — | 1 | 1 | 8 | — | — | 5 | 14 | — | — | 1 | 3 | 4 | — | — | 7 | 12 |
| P | — | 1 | 1 | 4 $\frac{2}{5}$ | — | 1 | 6 | 13 $\frac{1}{5}$ | — | 2 | 2 | 5 $\frac{1}{5}$ | — | 1 | 8 | 3 | 1 $\frac{1}{5}$ |
| Q | — | 1 | 7 | 16 $\frac{3}{5}$ | — | 1 | 3 | 11 $\frac{1}{10}$ | — | 1 | 10 | 13 $\frac{3}{5}$ | — | 1 | 4 | 19 $\frac{3}{5}$ | |
| R | — | 7 | 11 | 1 $\frac{1}{5}$ | — | 5 | 13 | 1 $\frac{1}{5}$ | — | — | 8 | 16 $\frac{8}{5}$ | — | — | 6 | 5 | 1 $\frac{1}{5}$ |
| S | — | 3 | 9 | 7 $\frac{1}{5}$ | — | 2 | 9 | 19 $\frac{1}{5}$ | — | 4 | 4 | 19 $\frac{1}{5}$ | — | 3 | 1 | 15 $\frac{1}{5}$ | |
| T | — | — | 11 | 1 $\frac{7}{10}$ | — | — | 8 | 4 $\frac{9}{10}$ | — | — | 1 | 3 $\frac{6}{10}$ | — | — | — | 9 | 1 $\frac{1}{10}$ |
| V | — | — | 13 | 6 $\frac{1}{5}$ | — | — | 9 | 1 $\frac{1}{5}$ | — | — | 1 | 5 $\frac{8}{10}$ | — | — | 10 | 7 $\frac{1}{10}$ | |
| U | — | 1 | 10 | 13 $\frac{3}{5}$ | — | 1 | 4 | 19 $\frac{1}{5}$ | — | 2 | 2 | 9 $\frac{3}{5}$ | — | 1 | 6 | 17 $\frac{3}{5}$ | |
| X | — | 3 | 9 | 7 $\frac{1}{5}$ | — | 2 | 9 | 19 $\frac{1}{5}$ | — | 4 | 4 | 19 $\frac{1}{5}$ | — | 3 | 1 | 15 $\frac{1}{5}$ | |

Skins

Inwards.

RATES

| | CUSTOM | | | EXCISE. | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|---|
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
| Lamb-Skins in the Wool, the 120, } Excise ————— } | | | | 1 | 5 | — | A |
| And for the Value of every 20 s. on } Oath, Custom ————— } | | | | — | — | — | B |
| Portugal Skins, the Dozen ————— | 2 | — | — | 2 | — | — | C |
| Rabbit and Coney-Skins of all Sorts, } the 100, cont. 5 Score, Excise } | | | | 1 | 10 | — | D |
| And for the Value of every 20 s. on } Oath, Custom ————— } | | | | — | — | — | E |
| Seal-Skins, the Skin ————— | — | 1 | — | — | 1 | 8 | F |
| Shamois-Skins, the Dozen ————— | 1 | 6 | 8 | 1 | 10 | — | G |
| Sheep-Skins { in the Wool, the Skin ————— } { blue, of France, the Dozen, } { Excise ————— } { And for the Value of every } { 20 s. on Oath, Custom } Spanish, Sevil, or Cordovant-Skins, } the Dozen ————— } | | | 3 | — | 9 | — | H |
| | | | | 2 | — | — | I |
| | | | | — | — | — | J |
| | 5 | — | — | 5 | — | — | K |
| Spruce Skins tawed, the Dozen ————— | 2 | — | — | 2 | — | — | L |
| Squirrel-Skins, the Thousand, Excise — | — | — | — | 5 | — | — | M |
| And for the Value of every 20 s. on } Oath, Custom ————— } | | | | — | — | — | N |
| Slade. Vide Glasses for Windows. | | | | | | | |
| † * Slates, the Thousand ————— | — | 10 | — | — | 10 | — | O |
| Slip, the Barrel ————— | — | 3 | 4 | — | 3 | 4 | P |
| Slude, the Pound, Excise ————— | — | — | — | — | 2 | — | Q |
| And for the Value of every 20 s. on Oath, } Custom ————— } | | | | — | — | — | R |
| Smalts, the Pound ————— | — | 1 | 6 | — | 1 | — | S |
| Snail. Vide Snouting. | | | | | | | |
| Snaphances. Vide Dagges. | | | | | | | |
| Snouting, alias Snail, or drest Tow, the } 112 lb, Excise ————— } | | | | — | 5 | — | T |
| And for the Value of every 20 s. on Oath, } Custom ————— } | | | | — | — | — | V |
| * Snuff, the Pound ————— | — | 3 | 4 | — | 3 | 4 | U |
| Snuffers of all Sorts, the Dozen ————— | — | 6 | 8 | — | 6 | 8 | W |
| Soap vo- { Cattle, or Venice, the 100 } cat,— { Weight, cont. 112 lb — } { Flemish, the Barrel ————— } | 3 | — | — | 6 | — | — | X |
| | 4 | — | — | 12 | — | — | Y |

† 6 l. per
Cent. not
allow'd.

| | from Great Britain or the Plantations. | | | | | | | | from elsewhere. | | | | | | | |
|---|--|-----------|-----------|------------------|--|-----------|-----------|------------------|---|-----------|-----------|------------------|--|-----------|-----------|------------------|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| A | — | 1 | 2 | 2 | — | 1 | 2 | 2 | — | 1 | 2 | 2 | — | 1 | 2 | 2 |
| B | — | — | 11 | 8 | — | — | 5 | 14 | — | 1 | 3 | 4 | — | — | 7 | 12 |
| C | — | 3 | 9 | 7 $\frac{1}{5}$ | — | 2 | 9 | 19 $\frac{1}{5}$ | — | 4 | 4 | 19 $\frac{1}{5}$ | — | 3 | 1 | 15 $\frac{1}{5}$ |
| D | — | 1 | 4 | 18 $\frac{2}{5}$ | — | 1 | 4 | 18 $\frac{2}{5}$ | — | 1 | 4 | 18 $\frac{2}{5}$ | — | 1 | 4 | 18 $\frac{2}{5}$ |
| E | — | — | 11 | 8 | — | — | 5 | 14 | — | 1 | 3 | 4 | — | — | 7 | 12 |
| F | — | — | 1 | 10 $\frac{1}{5}$ | — | — | 1 | 4 $\frac{1}{2}$ | — | — | 1 | 14 $\frac{1}{5}$ | — | — | 1 | 6 $\frac{2}{5}$ |
| G | — | 2 | 8 | 2 $\frac{2}{5}$ | — | 2 | — | 10 $\frac{2}{5}$ | — | 3 | 1 | 3 $\frac{1}{5}$ | — | 2 | 3 | 1 $\frac{1}{5}$ |
| H | — | — | 11 | 10 $\frac{1}{5}$ | — | — | 9 | 17 $\frac{1}{5}$ | — | — | 12 | 13 $\frac{1}{5}$ | — | — | 10 | 9 $\frac{1}{5}$ |
| I | — | 1 | 10 | 11 $\frac{1}{5}$ | — | 1 | 10 | 11 $\frac{1}{5}$ | — | 1 | 10 | 11 $\frac{1}{5}$ | — | 1 | 10 | 11 $\frac{1}{5}$ |
| J | — | — | 11 | 8 | — | — | 5 | 14 | — | 1 | 3 | 4 | — | — | 7 | 12 |
| K | — | 9 | 5 | 8 | — | 7 | — | 18 | — | 11 | — | 8 | — | 7 | 10 | 8 |
| L | — | 3 | 9 | 7 $\frac{1}{5}$ | — | 2 | 9 | 19 $\frac{1}{5}$ | — | 4 | 4 | 19 $\frac{1}{5}$ | — | 3 | 1 | 15 $\frac{1}{5}$ |
| M | — | 4 | 8 | 8 | — | 4 | 8 | 8 | — | 4 | 8 | 8 | — | 4 | 8 | 8 |
| N | — | — | 11 | 8 | — | — | 5 | 14 | — | 1 | 3 | 4 | — | — | 7 | 12 |
| O | — | — | 11 | 14 | — | — | 2 | 17 | — | 1 | 1 | 12 | — | — | 3 | 16 |
| P | — | — | 3 | 15 $\frac{3}{5}$ | — | — | 2 | 16 $\frac{3}{5}$ | — | — | 4 | 8 $\frac{4}{5}$ | — | — | 3 | 2 $\frac{1}{5}$ |
| Q | — | — | 1 | 2 $\frac{1}{5}$ | — | — | 1 | 2 $\frac{1}{5}$ | — | — | 1 | 2 $\frac{1}{5}$ | — | — | 1 | 2 $\frac{1}{5}$ |
| R | — | — | 11 | 8 | — | — | 5 | 14 | — | 1 | 3 | 4 | — | — | 7 | 12 |
| S | — | — | 1 | 8 $\frac{1}{5}$ | — | — | 19 | 8 $\frac{1}{5}$ | — | — | 1 | 14 $\frac{2}{5}$ | — | — | 1 | 3 |
| T | — | — | 2 | 16 $\frac{2}{5}$ | — | — | 2 | 16 $\frac{2}{5}$ | — | — | 2 | 16 $\frac{2}{5}$ | — | — | 2 | 16 $\frac{2}{5}$ |
| V | — | — | 11 | 8 | — | — | 5 | 14 | — | 1 | 3 | 4 | — | — | 7 | 12 |
| U | — | — | 3 | 15 $\frac{3}{5}$ | — | — | 2 | 16 $\frac{3}{5}$ | — | — | 4 | 8 $\frac{4}{5}$ | — | — | 3 | 2 $\frac{1}{5}$ |
| W | — | — | 7 | 11 $\frac{1}{5}$ | — | — | 5 | 13 $\frac{1}{5}$ | — | — | 8 | 16 $\frac{1}{5}$ | — | — | 6 | 5 $\frac{1}{5}$ |
| X | — | 8 | 5 | 17 $\frac{3}{5}$ | — | 7 | — | 15 $\frac{3}{5}$ | — | 9 | 5 | 5 $\frac{3}{5}$ | — | 7 | 6 | 9 $\frac{3}{5}$ |
| Y | — | 15 | — | 19 $\frac{1}{5}$ | — | 13 | 2 | 3 $\frac{1}{5}$ | — | 16 | 4 | 3 $\frac{1}{5}$ | — | 13 | 9 | 15 $\frac{1}{5}$ |

Soap

Inwards.

RATES.

| | | | CUSTOM | | | EXCISE | | | |
|---|---|--|--------|----|----|--------|----|----|---|
| | | | l. | s. | d. | l. | s. | d. | |
| * Soapvat. | { of all other Sorts, hard or soft, the 112 lb, Excise— | | | | | 6 | | | A |
| | { And for the Value of every 20 s. on Oath, Custom— | | | | | | | | B |
| | { Spades for Gardiners, the Dozen— | | 1 | | | 1 | | | C |
| † For the Importation of Spars. Vide Wood. | { Spangles of Copper, the Thousand— | | | 1 | | | 1 | | D |
| | { in British Ships— | | 1 | | | 1 | | | E |
| | { small, the { in Ships not belonging 100, cont. { to Great Britain or 6 Score— { Ireland, or foreign built not register'd | | 1 | | | 1 | | | F |
| | { Excise— | | | | | 1 | | | G |
| | { And for { in British Ships the Va- { in Ships not lue of { belonging every { to G.B. or I. 20 s. on { or foreign Oath, { built not Custom { register'd— | | | | | | | | H |
| | { middle, the { 100, cont. { 6 Score— { | | | | | | | | I |
| | { (Vide Boom-Sparks and Cant-Sparks. | | | | | | | | |
| | { Sparta Velvet. Vide Fustians. | | | | | | | | |
| | { Spectacles without Cases, the Groce, cont. 12 Dozen— | | 1 | | | 18 | | | J |
| | { perfectly { in British Ships— made, the { in Ships not belonging Gallon— { to Great Britain or Ireland, or foreign built not register'd | | 1 | | | 1 | | | K |
| † Rum, Gene- wa, several Sorts of Cor- dial Drams, &c. are not made of Wine or Cy- der, and seem to fall natu- rally under the Head of Spirits per- fectly made: Yet for the avoiding of numberless Disputes, Excise for those Liquors has been always taken from the Rate of 6 s. 8 d. per Gallon, under the Denomination of Spirits perfectly made single. | { made of { in British Ships— Wine or { in Ships not belonging Cyder, the { to Great Britain or Gallon— { Ireland, or foreign built not register'd | | 1 | | | 6 | 8 | | M |
| | { all strong Waters perfectly made, the Gal ⁿ | | 1 | | | 6 | 8 | | N |
| | { Additional Duty on all Brandy, strong Waters and Spirits perfectly made, and Spirits made and distilled of Wine, not above Proof, per Gallon | | 1 | | | 1 | | | O |
| | { Additional Duty on all Brandy or Spirits, above Proof, per Gallon | | | | | | | | P |
| | { | | | | | | | | Q |
| | { | | | | | | | | |

| | from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|----------|---|-----------|-----------------|-----------------|------------------------|-----------|-----------------|-----------------|
| | to be paid down at Im- | | to be repaid on | | to be paid down at Im- | | to be repaid on | |
| | portation. | | Exportation | | portation. | | Exportation | |
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| <i>A</i> | — | 5 | 7 | $13\frac{3}{5}$ | — | 5 | 7 | $13\frac{3}{5}$ |
| <i>B</i> | — | — | 11 | 8 | — | — | 5 | 14 |
| <i>C</i> | — | 1 | 10 | $13\frac{3}{5}$ | — | 1 | 4 | $19\frac{3}{5}$ |
| <i>D</i> | — | — | 1 | $2\frac{1}{2}$ | — | — | 16 | $4\frac{9}{5}$ |
| <i>E</i> | — | 1 | 10 | $13\frac{3}{5}$ | — | 1 | 4 | $19\frac{3}{5}$ |
| <i>F</i> | — | — | — | — | — | 3 | 9 | $7\frac{1}{5}$ |
| <i>G</i> | — | — | 11 | $5\frac{3}{5}$ | — | — | 11 | $5\frac{3}{5}$ |
| <i>H</i> | — | — | 11 | 8 | — | — | 5 | 14 |
| <i>I</i> | — | — | — | — | — | 1 | 10 | 15 |
| <i>J</i> | — | 1 | 9 | $11\frac{1}{5}$ | — | 1 | 3 | $17\frac{1}{5}$ |
| <i>K</i> | — | 1 | 10 | $13\frac{3}{5}$ | — | 1 | 4 | $19\frac{3}{5}$ |
| <i>L</i> | — | — | — | — | — | 2 | 10 | $1\frac{3}{5}$ |
| <i>M</i> | — | 1 | 3 | $3\frac{1}{5}$ | — | — | 9 | $9\frac{1}{5}$ |
| <i>N</i> | — | — | — | — | — | 2 | 2 | $11\frac{1}{5}$ |
| <i>O</i> | — | 1 | 10 | $13\frac{3}{5}$ | — | 1 | 4 | $19\frac{3}{5}$ |
| <i>P</i> | — | — | 7 | $10\frac{2}{5}$ | — | — | 7 | $10\frac{2}{5}$ |
| <i>Q</i> | — | 4 | 8 | 8 | — | 4 | 8 | 8 |

Inwards.

RATES

Hungary-
Water pays
Duty as a
double Spirit.

N. B. Spirits called *Aquavitæ* or *Brandy-Wine* cannot be imported in any other than British or Irish Ships, whereof the Master and, at least, $\frac{3}{4}$ of the Mariners are English; or in Ships of the Built of the Country of which they are the Product, &c. or of such Port where they can only, or are most usually, first shipp'd for Transportation, and whereof the Master and, at least, $\frac{3}{4}$ of the Mariners are of said Country or Place. A. N. § 8. All Strong-Waters, Spirits, or Brandy, single or double, imported in any Cask or Vessel containining less than 50 Gallons, shall be forfeited, one Gallon for each Seaman excepted. 2 Geo. 1. cap. 18. & 6 Geo. 1. cap. 8. No Rum or Spirits of America, except of the Growth or Manufacture of his Majesty's Sugar-Colonies there, shall be imported into Ireland, unless from Great Britain, in Ships navigated according to Law. 6 Geo. 2. cap. 13. B.

Spoons of Horn, the Groce, cont. 12 Dozen

Sports. Vide Baskets.

Spunges. Vide Drugs.

Standishes { of Brass, the Dozen
of Wood, the Dozen
cover'd with Leather, gilt, the Piece
vocat. Pocket Standishes, the Dozen

Starch, white, the 100 Weight, cont. 112 lb

Staves, vocat. Barrel Staves or other
Staves to be made use of for making
Casks, from and after the First of No-
vember 1703, are to pay per Thousand,
at 6 Score to the 100, 6 d. Custom, and
6 d. Excise, and no more. 2 A. c. 2.

Steel { of all Sorts, the 100 Weight,
cont. 112 lb, (Wisp and Gad-
Steel excepted)

CUSTOM EXCISE.

l. s. d. l. s. d.

16 — — 16 — — A

12 — — 12 — — B

4 — — 4 — — C

6 8 — — 6 8 — — D

2 — — 2 — — E

5 — — 1 10 — — F

— — — — — G

1 — — 1 — — H

| from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | |
|---|-----------|-----------|----------------|--|-----------|-----------|----------------|--------------------------------------|-----------|-----------|----------------|--|-----------|-----------|----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

| Inwards. | | RATES | | | | | | |
|---------------|--|--------|----|----|---------|----|----|---|
| | | CUSTOM | | | EXCISE. | | | |
| | | l. | s. | d. | l. | s. | d. | |
| Steel | { called Steel wisp or long, per Faggot, } | 1 | — | — | 2 | — | — | A |
| | { or per 100 Weight, cont. 112 lb } | 1 | — | — | 12 | — | — | B |
| | call'd Gad Steel, the half Barrel — | 2 | — | — | 2 | — | — | C |
| | of Silk, the Pair ————— | | | | | | | D |
| Stockings | { Additional Duty per Pound Weight, } | | | | | | | E |
| | { if not British ————— } | | | | | | | F |
| | { of Wool- { for Men and Women, } | | 3 | — | | 3 | 4 | G |
| | { len — { the Pair ————— } | | 1 | 8 | | 1 | 8 | H |
| | { of Wor- { for Men and Women, } | | 6 | — | | 6 | 8 | I |
| | { sted — { the Pair ————— } | | 3 | 4 | | 3 | 4 | J |
| | { for Children, the Pair ————— } | | | | | | | K |
| | Stone Birds, or Whistles, the small Groce, } | 4 | — | — | 4 | — | — | L |
| | cont. 12 Dozen ————— } | | | | | | | M |
| Stones vocat. | Blood-stones, the Pound ————— | 10 | — | — | 10 | — | — | N |
| | Cane-stones, the Tun ————— | 10 | — | — | 10 | — | — | O |
| | Dog-stones, the Last, cont. 3 Pair } | 6 | — | — | | | | P |
| | to the Last ————— } | | | | | | | Q |
| | Emery-stones. Vide Emery. | | | | | | | R |
| | * Flag-stones, the 100 Foot ————— | 16 | 8 | — | 16 | 8 | — | S |
| | Mil-stones, the Piece ————— | 3 | 6 | 8 | | | | T |
| | Pumice-stones. Vide Pomy. | | | | | | | U |
| | Quern- { large, the Last ————— } | 3 | — | — | 13 | 10 | — | V |
| | stones { small, the Last ————— } | 1 | 10 | — | 1 | 10 | — | W |
| | (Slick-stones, the 100, cont. 5 Score | 10 | — | — | 10 | 2 | — | X |
| | Straw Hats. Vide Bast. | | | | | | | |
| | Strong Waters. Vide Spirits. | | | | | | | |
| | Stuffs. Vide Drapery. | | | | | | | |
| | Stuffs made and manufactured in Persia, } | | | | | | | |
| | China, or the East-Indies, pay additi- | | | | | | | |
| | onal Duty per Yard ————— } | | | | | | | |
| | Sturgeon- { the Firkin ————— } | 1 | 10 | — | | | | |
| | { the Cag ————— } | | 15 | — | | | | |
| | Succard, wet or dry, the Pound ————— | | 3 | — | | 3 | — | |
| | Sugar-candy. Vide Grocery. | | | | | | | |
| | * Sugar- { the 100, at 5 Score ————— } | 1 | 10 | — | 1 | 10 | — | |
| | molds or { Additional Duty (as Earthen } | | | | | | | |
| | Pots ————— { Ware) per 100 ————— } | | | | | | | |
| | Sugars. Vide Grocery. | | | | | | | |

| | from Great Britain, or the Plantations. | | | | from elsewhere. | | | | | | | | | | | | | |
|---|--|----|----|------------------|--|----|----|-------------------|---|----|----|------------------|--|----|----|-------------------|------------------|------------------|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | | |
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | | |
| A | — | 2 | 9 | 19 $\frac{1}{5}$ | — | 2 | 4 | 5 $\frac{1}{5}$ | — | 3 | 1 | 15 $\frac{1}{5}$ | — | 2 | 6 | 3 $\frac{1}{5}$ | | |
| B | — | 12 | 2 | 15 $\frac{1}{5}$ | — | 11 | 9 | 1 $\frac{1}{5}$ | — | 12 | 6 | 11 $\frac{1}{5}$ | — | 11 | 10 | 19 $\frac{1}{5}$ | | |
| C | — | 3 | 9 | 7 $\frac{1}{5}$ | — | 1 | 10 | 11 $\frac{1}{5}$ | — | 4 | 4 | 19 $\frac{1}{5}$ | — | 1 | 10 | 11 $\frac{1}{5}$ | | |
| D | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 | — | 2 | 4 | 4 | | |
| E | — | — | 3 | 16 $\frac{4}{5}$ | — | — | 2 | 14 $\frac{7}{10}$ | — | — | 4 | 3 $\frac{1}{5}$ | — | — | 3 | — $\frac{2}{5}$ | | |
| F | — | — | 1 | 17 $\frac{4}{5}$ | — | — | 1 | 8 $\frac{3}{10}$ | — | — | 2 | 4 $\frac{2}{5}$ | — | — | 1 | 11 $\frac{7}{10}$ | | |
| G | — | — | 7 | 3 $\frac{3}{5}$ | — | — | 5 | 9 $\frac{2}{5}$ | — | — | 8 | 6 $\frac{2}{5}$ | — | — | 6 | — $\frac{4}{5}$ | | |
| H | — | — | 3 | 15 $\frac{3}{5}$ | — | — | 2 | 16 $\frac{3}{5}$ | — | — | 4 | 8 $\frac{4}{5}$ | — | — | 3 | 2 $\frac{1}{5}$ | | |
| I | — | — | 4 | 10 $\frac{1}{2}$ | — | — | 3 | 7 $\frac{2}{5}$ | — | — | 5 | 5 $\frac{2}{5}$ | — | — | 3 | 15 $\frac{1}{2}$ | | |
| J | — | — | 11 | 6 $\frac{4}{5}$ | — | — | 8 | 9 $\frac{4}{5}$ | — | — | 1 | 1 $\frac{4}{5}$ | — | — | 9 | 8 $\frac{4}{5}$ | | |
| K | — | — | 11 | 6 $\frac{4}{5}$ | — | — | 8 | 9 $\frac{4}{5}$ | — | — | 1 | 1 $\frac{4}{5}$ | — | — | 9 | 8 $\frac{4}{5}$ | | |
| L | — | 5 | 8 | 8 | — | 2 | 10 | 4 | — | 7 | 7 | 4 | — | 3 | 9 | 12 | | |
| M | — | 1 | 6 | 18 | — | 1 | 2 | 3 | — | 1 | 10 | 1 $\frac{1}{3}$ | — | 1 | 3 | 14 $\frac{2}{3}$ | | |
| N | — | 3 | 2 | — | — | 1 | 7 | — | — | 4 | 2 | 13 $\frac{2}{3}$ | — | 2 | 1 | 6 $\frac{5}{6}$ | | |
| O | — | 15 | 6 | 9 $\frac{3}{5}$ | — | 14 | 1 | 7 $\frac{3}{5}$ | — | 16 | 5 | 17 $\frac{3}{5}$ | — | 14 | 7 | 1 $\frac{3}{5}$ | | |
| P | — | 2 | 10 | — $\frac{2}{5}$ | — | 2 | 1 | 9 $\frac{2}{5}$ | — | — | 3 | 3 $\frac{1}{4}$ | — | 2 | 4 | 6 $\frac{2}{5}$ | | |
| Q | — | 9 | 11 | 12 $\frac{1}{2}$ | — | 9 | 8 | 15 $\frac{1}{2}$ | — | 10 | 1 | 10 $\frac{1}{2}$ | — | 9 | 9 | 14 $\frac{1}{2}$ | | |
| R | — | 1 | 4 | 18 $\frac{2}{5}$ | — | 1 | 4 | 18 $\frac{2}{5}$ | — | — | — | — | — | — | — | † | | |
| S | — | 1 | 5 | 2 | — | — | 8 | 11 | — | — | 1 | 10 | 16 | — | 1 | 11 | 8 | |
| T | — | — | 8 | 11 $\frac{1}{2}$ | — | — | 4 | 5 $\frac{1}{2}$ | — | — | 1 | 11 | 8 | — | — | 5 | 14 $\frac{1}{2}$ | |
| V | — | — | 3 | 8 $\frac{1}{2}$ | — | — | 2 | 10 $\frac{4}{5}$ | — | — | 3 | 19 $\frac{1}{2}$ | — | — | 2 | 16 $\frac{1}{2}$ | | |
| U | — | 2 | 10 | — $\frac{2}{5}$ | — | 2 | 1 | 9 $\frac{2}{5}$ | — | — | 3 | 3 $\frac{1}{4}$ | — | — | 2 | 4 | 6 $\frac{2}{5}$ | |
| X | — | 1 | 4 | 18 $\frac{2}{5}$ | — | 1 | 4 | 18 $\frac{2}{5}$ | — | — | 1 | 4 | 18 $\frac{2}{5}$ | — | — | 1 | 4 | 18 $\frac{2}{5}$ |

† Can be im-
ported from
Great Bri-
tain only.

Sword-

Inwards.

RATES

| | | CUSTOM | | | EXCISE. | | | |
|--------------------------|---|--------|----|----|---------|----|----|---|
| | | l. | s. | d. | l. | s. | d. | |
| Sword-Blades— | of <i>Venice, Turkey, or fine</i> } Blades, the Dozen— | 1 | 10 | — | 1 | 10 | — | A |
| | course, of <i>Flanders</i> making, } the Dozen— | 1 | — | — | 1 | — | — | B |
| | British. <i>Vide Blades.</i> | | | | | | | |
| Syder or Perry, the Tun— | | 2 | — | — | 4 | — | — | C |

T

| | | | | | | | | | | |
|---|---|---|---|----|---|---|----|----|---|---|
| T | Able-Books, course, the Dozen— | | — | 10 | — | — | 10 | — | D | |
| | —fine, the Dozen— | | 1 | — | — | 1 | — | — | E | |
| | Tables, <i>vocat.</i> Playing-Tables of Wain- | scot, and all other Sorts course, the | } | — | 5 | — | — | 5 | — | F |
| | | Pair. (<i>Vide the Letter P.</i>) | | | | | | | | |
| | Tacks of Iron, the Thousand— | | — | 6 | 8 | — | 6 | 8 | G | |
| | Tallow, the 100 Weight, cont. 112 lb } | | | | | | 1 | 10 | — | H |
| | Excise — | | | | | | | | | |
| | And for the Value of every 20 s. on Oath, | | | | | | | | | I |
| | Custom — | | | | | | | | | |
| | Tapistry with | Caddas, the <i>Flemish</i> Ell— | — | 6 | — | — | 6 | — | — | J |
| | | Gold or Silver, the <i>Flemish</i> Ell— | 6 | — | — | 6 | — | — | — | K |
| | | Hair, the <i>Flemish</i> Ell— | — | 2 | — | — | 3 | — | — | L |
| | | Silk, the <i>Flemish</i> Ell— | — | 10 | — | — | 10 | — | — | M |
| | | Wool, the <i>Flemish</i> Ell— | — | 3 | — | — | 3 | — | — | N |
| | Tar | small Band, the Last, cont. 12 Barrels--- | in British Ships— | 2 | — | — | 1 | — | — | O |
| | | | in Ships not belonging to Great Britain or Ireland, or foreign built not register'd | 2 | — | — | 1 | — | — | P |
| | | | ‡ of the British Plantations— | 2 | — | — | 1 | — | — | Q |
| | | great Band, the Last, cont. 12 Barrels--- | in British Ships— | 3 | 6 | 8 | 1 | 13 | 4 | R |
| | | | in Ships not belonging to Great Britain or Ireland, or foreign built not register'd | 3 | 6 | 8 | 1 | 13 | 4 | S |
| | | | ‡ of the British Plantations— | 3 | 6 | 8 | 1 | 13 | 4 | T |

‡ This must appear by Coquest from Great Britain, and the half Rate only be computed in Custom.

Tar is under the same Restrictions, as to its Importation, with Pitch; which see, p. 276.

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|----|----|----------------|--|----|---------------|----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | 2 | 10 | $\frac{2}{5}$ | 2 | 1 | 9 | $\frac{2}{5}$ |
| B | 1 | 10 | $\frac{3}{5}$ | 1 | 4 | 19 | $\frac{3}{5}$ |
| C | 5 | 7 | $\frac{2}{5}$ | 4 | 8 | 10 | $\frac{2}{5}$ |
| D | 11 | 6 | $\frac{4}{5}$ | 8 | 9 | $\frac{4}{5}$ | |
| E | 1 | 10 | $\frac{3}{5}$ | 1 | 4 | 19 | $\frac{3}{5}$ |
| F | 5 | 13 | $\frac{2}{5}$ | 4 | 4 | $\frac{2}{5}$ | |
| G | 7 | 11 | $\frac{1}{5}$ | 5 | 13 | $\frac{1}{5}$ | |
| H | 1 | 4 | $\frac{2}{5}$ | 1 | 4 | $\frac{2}{5}$ | |
| I | 11 | 8 | | 5 | 14 | | |
| J | 6 | 16 | $\frac{2}{5}$ | 5 | 1 | $\frac{2}{5}$ | |
| K | 11 | 4 | $\frac{1}{5}$ | 8 | 5 | $\frac{1}{5}$ | |
| L | 2 | 16 | $\frac{1}{5}$ | 2 | 5 | $\frac{1}{5}$ | |
| M | 11 | 6 | $\frac{1}{5}$ | 8 | 9 | $\frac{4}{5}$ | |
| N | 3 | 8 | $\frac{1}{5}$ | 2 | 10 | $\frac{4}{5}$ | |
| O | 2 | 10 | $\frac{1}{5}$ | 1 | 10 | $\frac{3}{5}$ | |
| P | | | | | | | |
| Q | 1 | 10 | $\frac{3}{5}$ | 1 | 4 | 19 | $\frac{3}{5}$ |
| R | 4 | 8 | 16 | 3 | 1 | 16 | |
| S | | | | | | | |
| T | 3 | 1 | 16 | 2 | 4 | 6 | |

| | | RATES | | | | | | |
|--|--------------------------------------|--------|----|----|--------|----|----|---|
| | | CUSTOM | | | EXCISE | | | |
| | | l. | s. | d. | l. | s. | d. | |
| <i>Inwards.</i> | | | | | | | | |
| Thread | Tarras, the Barrel | | 5 | | | 6 | 8 | A |
| | * Tea, of all Sorts, the Pound | | 8 | 4 | | 8 | 4 | B |
| | Additional Duty per Pound | | | | | | | C |
| | Teazels, the Thousand | | 1 | | | 2 | | D |
| | Tennets, of Cruel, the Yard | | 6 | | | 6 | | E |
| | Thimbles, the Thousand | 3 | | | 3 | | | F |
| | { black and brown Thread, the Dozen | | | | | | | |
| | Pounds, Excise | | | | 1 | | | G |
| | and for the Value of every 20 s. | | | | | | | |
| | on Oath, Custom | | | | | | | H |
| | Bridges Thread, the Dozen Pound | 2 | 5 | | 2 | 5 | | I |
| | Crosbow Thread, the 100 lb, | 3 | 6 | 8 | 3 | 6 | 8 | J |
| | cont. 5 Score | | | | | | | |
| | of Gold and Silver. Vide Gold. | | | | | | | |
| | Lions or Paris Thread, the Bale, | 15 | | | 3 | | | K |
| | cont. 100 Bolts | | | | | | | |
| | Outnal Thread, the Dozen Pounds | 3 | | | 3 | | | L |
| | piecing Thread, the Dozen Pounds | 4 | | | 4 | | | M |
| | Sifters Thread, the Pound | 15 | | | 15 | | | N |
| | whited brown Thread, the Dozen | 1 | | | 1 | 13 | 4 | O |
| | Pound | | | | | | | |
| Thrums | { of Linnen or Fustian, the | | | | | | | |
| | Pound | | | 6 | | | 6 | P |
| Ticking of the East-Country, the Yard | { of Woollen, the Pound | | 1 | | | 1 | | Q |
| | | | | 8 | | | 8 | R |
| Ticks | { Brizel Ticks, and counterfeit Bri- | | | | | | | |
| | zel, the Tick | 1 | 10 | | 1 | 10 | | S |
| | { Turnal Ticks, the Tick | | | | | | | |
| | of Stode, the Tick | 1 | 10 | | 1 | 10 | | T |
| Tiles. Vide Bricks. | { Additional Duty per Yard | | | | | | | |
| | | | | | | | | U |
| Timber. Vide Wood. | | | | | | | | |
| Tincal, the Pound. Vide Drugs. | | | | | | | | |
| Tinfoyl, the Groce, cont. 12 Dozen | | | 3 | 4 | | 3 | 4 | W |
| Tinglafs, the 100 Weight, cont. 112 lb | | 3 | | | 3 | | | X |
| Tinsel--- | { with Copper, the Yard | | 5 | | | 5 | | Y |
| | { with right Gold and Silver, | | 10 | | | 10 | | Z |
| the Yard | | | | | | | | |
| Tinshore, the Groce, cont. 12 Dozen | | | 1 | 6 | | 3 | | A |

from Great Britain, or the Plantations.

from elsewhere.

| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
|---|--------------------------------------|-----------|-----------|-------------------|--|-----------|-----------|-------------------|--------------------------------------|-----------|-----------|-------------------|--|-----------|-----------|-------------------|
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| A | | | 6 | 12 $\frac{1}{5}$ | | | 5 | 3 $\frac{7}{10}$ | | | 7 | 11 $\frac{1}{5}$ | | | 5 | 13 $\frac{1}{5}$ |
| B | | | 9 | 9 | | | 7 | 1 $\frac{1}{10}$ | | | | | | | | |
| C | | | 11 | 5 $\frac{3}{5}$ | | | 11 | 5 $\frac{3}{10}$ | | | | | | | | |
| D | | | 1 | 13 $\frac{2}{5}$ | | | 1 | 8 $\frac{1}{10}$ | | | 1 | 17 $\frac{1}{10}$ | | | 1 | 10 $\frac{4}{5}$ |
| E | | | 6 | 6 $\frac{2}{5}$ | | | 3 | 7 $\frac{1}{10}$ | | | 7 | 18 $\frac{2}{5}$ | | | 3 | 7 $\frac{1}{10}$ |
| F | | | 5 | 8 $\frac{4}{5}$ | | | 2 | 9 $\frac{1}{10}$ | | | 6 | 7 $\frac{4}{5}$ | | | 2 | 9 $\frac{4}{5}$ |
| G | | | 11 | 5 $\frac{3}{5}$ | | | 11 | 5 $\frac{3}{10}$ | | | 11 | 5 $\frac{3}{5}$ | | | 11 | 5 $\frac{3}{5}$ |
| H | | | 11 | 8 | | | | | | | 1 | 3 $\frac{4}{5}$ | | | | |
| I | | | 4 | 3 $\frac{3}{5}$ | | | 2 | 11 $\frac{1}{10}$ | | | 4 | 11 $\frac{1}{10}$ | | | 2 | 11 $\frac{1}{10}$ |
| J | | | 6 | 3 $\frac{1}{2}$ | | | 3 | 11 $\frac{1}{2}$ | | | 7 | 4 $\frac{1}{5}$ | | | 3 | 11 $\frac{1}{2}$ |
| K | | | 17 | 16 $\frac{4}{5}$ | | | 2 | 9 $\frac{1}{10}$ | | | 1 | 1 $\frac{9}{10}$ | | | 2 | 9 $\frac{1}{10}$ |
| L | | | 5 | 8 $\frac{4}{5}$ | | | 2 | 9 $\frac{1}{10}$ | | | 6 | 7 $\frac{4}{5}$ | | | 2 | 9 $\frac{1}{10}$ |
| M | | | 7 | 6 $\frac{1}{5}$ | | | 3 | 9 $\frac{2}{5}$ | | | 8 | 9 $\frac{1}{5}$ | | | 3 | 9 $\frac{2}{5}$ |
| N | | | 1 | 5 $\frac{1}{5}$ | | | 8 | 9 $\frac{1}{5}$ | | | 1 | 7 $\frac{1}{5}$ | | | 8 | 9 $\frac{1}{5}$ |
| O | | | 2 | 6 $\frac{4}{5}$ | | | 1 | 6 $\frac{1}{10}$ | | | 2 | 10 | | | 1 | 6 $\frac{1}{10}$ |
| P | | | | 11 $\frac{1}{10}$ | | | | 8 $\frac{4}{10}$ | | | | 13 $\frac{6}{10}$ | | | | 9 $\frac{1}{10}$ |
| Q | | | 1 | 2 $\frac{1}{10}$ | | | | 16 $\frac{4}{10}$ | | | 1 | 6 $\frac{1}{10}$ | | | | 18 $\frac{2}{10}$ |
| R | | | | 15 $\frac{3}{5}$ | | | | | | | | 17 $\frac{4}{5}$ | | | | |
| S | | | 2 | 10 $\frac{2}{5}$ | | | | | | | 3 | 3 $\frac{1}{5}$ | | | | |
| T | | | 2 | 10 $\frac{2}{5}$ | | | | | | | 3 | 3 $\frac{1}{5}$ | | | | |
| U | | | 2 | 10 $\frac{2}{5}$ | | | | | | | 3 | 3 $\frac{1}{5}$ | | | | |
| V | | | | 5 $\frac{1}{5}$ | | | | | | | 5 | 12 $\frac{4}{5}$ | | | | |
| W | | | | | | | | | | | | | | | | |
| X | | | 3 | 15 $\frac{3}{5}$ | | | 1 | 17 $\frac{3}{5}$ | | | 4 | 8 $\frac{4}{5}$ | | | 1 | 17 $\frac{3}{5}$ |
| Y | | | 5 | 8 $\frac{4}{5}$ | | | 4 | 2 $\frac{1}{5}$ | | | 6 | 7 $\frac{4}{5}$ | | | 4 | 8 $\frac{4}{5}$ |
| Z | | | | 5 $\frac{1}{5}$ | | | | 2 $\frac{1}{5}$ | | | | 6 $\frac{1}{5}$ | | | | 2 $\frac{1}{5}$ |
| 1 | | | 11 | 6 $\frac{4}{5}$ | | | 5 | 12 $\frac{4}{5}$ | | | 1 | 1 $\frac{4}{5}$ | | | 5 | 12 $\frac{4}{5}$ |
| 2 | | | 2 | 10 $\frac{4}{5}$ | | | 2 | 2 $\frac{3}{10}$ | | | 2 | 16 $\frac{1}{10}$ | | | 2 | 5 $\frac{6}{10}$ |

Can be im-
ported from
Great Bri-
tain only.

}

}

H h

Tobacco

Inwards.

RATES

† Tobacco of
St. Christo-
pher's, &c.
Islands rated
originally in
A. C. at 1 s.

8 d. per lb.;
but in § 35.
of that Act,
it is provi-
ded, that To-
bacco of all
Sorts import-
ed from Great
Britain shall

pay so much
Subsidy, as
is there re-
paid for the

same on Ex-
portation,

On which a
Doubt ari-
sing, it is
declared by

Stat. 7. W. 3.

cap. 16. that

no more than

2 d. $\frac{1}{2}$ is

due for every

lb. Weight

of Tobacco

imported into

this Kingdom.

Pursuant to

which, it is

here rated at

2 s. 6 d. per

Pound for

Custom,

which being

added to 1 s.

8 d. as rated

for Excise,

makes 4 s. 2 d. the 5 per Cent. which is 2 d. $\frac{1}{2}$.

Tobacco

How

Treacle

Trumpets

Spanish and Brazil Tobacco, or
any not English Plantation, the
Pound—

Spanish or Brazil Tobacco in Pud-
ding or Roll, the Pound—

† St. Christophers, Barbadoes, or any
of the Carib Islands, Virginia or
Summer Islands, the Pound—

Additional Duty per Pound—

Tobacco of the British Plantations cannot be
imported directly thence into Ireland, but
must first be landed in Great Britain, on
Forfeiture of Ship and Goods. Vide
Plantations, 10, 12. p. 95.

* Tobacco-pipes, the Groce—

Additional Duty (as Earthen Ware,) per
Groce—

Tongues. Vide Neats Tongues.

Tools vocat. Carving Tools, the Groce,
cont. 12 Dozen—

* Tortoise-shell, the Pound—

{ the 100 Weight, cont. 112 lb—
drest. Vide Snouting.

Traves of Wood, the Shock, cont. 60
Traves—

{ Flanders Treacle, the Barrel—
of Jean, the Pound—

{ Additional Duty for every 100 lb
of Treacle—

Treen Nails, the Thousand—

Trees of all Sorts, free.

* Tro-wels, the Dozen—

Vide Brads.

{ for Chil- { the Groce, for Excise—
dren-- { and for the Value of every }
20 s. on Oath, Custom }

Trunnels, the Thousand—

Tweezers of France, the Dozen—

{ of Hamborough, the Pound—
the 100 Weight, cont. 112 lb

Twine--

the 100 Weight, cont. 112 lb

the 100 Weight, cont. 112 lb

the 100 Weight, cont. 112 lb

the 100 Weight, cont. 112 lb

the 100 Weight, cont. 112 lb

the 100 Weight, cont. 112 lb

the 100 Weight, cont. 112 lb

the 100 Weight, cont. 112 lb

the 100 Weight, cont. 112 lb

the 100 Weight, cont. 112 lb

the 100 Weight, cont. 112 lb

the 100 Weight, cont. 112 lb

CUSTOM

EXCISE.

l. s. d.

l. s. d.

— 10 —

— 10 —

— 10 —

— 10 —

— 2 6 —

— 1 8 —

— — —

— — —

— — —

— — —

— 2 6 —

— 2 6 —

— — —

— — —

— — —

— — —

— 1 —

— 1 —

— 5 —

— 5 —

— 10 —

— 10 —

— 1 —

— 1 —

— 4 —

— 4 —

— 10 —

— 1 4 —

— 10 —

— 10 —

— 8 —

— 8 —

— — —

— 8 —

— 10 —

— 10 —

— 3 —

— 3 —

— 6 —

— 6 —

— 2 10 —

— 2 10 —

A

B

C

D

E

F

G

H

I

J

K

L

M

N

O

P

Q

R

S

T

V

| | from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | |
|---|---|-----------|-----------|-------------------|--|-----------|-----------|--------------------|--------------------------------------|-----------|-----------|--------------------|--|-----------|-----------|-------------------|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| A | | | 11 | 2 | | | 5 | 8 | | 1 | 1 | | | | 5 | 8 |
| B | | | 11 | 2 | | | 5 | 8 | | 1 | 1 | | | | 5 | 8 |
| C | | | 2 | 6 $\frac{1}{2}$ | | | 18 | | | | | | | | | |
| D | | | 3 | 3 | | | 3 | 3 | | | 3 | 3 | | | 3 | 3 |
| E | | | 2 | 16 $\frac{7}{10}$ | | | 2 | 2 $\frac{9}{20}$ | | | 3 | 6 $\frac{1}{5}$ | | | 2 | 7 $\frac{1}{3}$ |
| F | | | 1 | 8 $\frac{1}{5}$ | | | 1 | 8 $\frac{1}{5}$ | | | 1 | 8 $\frac{1}{5}$ | | | 1 | 8 $\frac{1}{5}$ |
| G | | 1 | 10 | 13 $\frac{3}{5}$ | | 1 | 4 | 19 $\frac{3}{5}$ | | 2 | 2 | 9 $\frac{3}{5}$ | | 1 | 6 | 17 $\frac{3}{5}$ |
| H | | | 5 | 13 $\frac{2}{5}$ | | | 4 | 4 $\frac{9}{10}$ | | | 6 | 12 $\frac{2}{5}$ | | | 4 | 14 $\frac{2}{5}$ |
| I | | | 11 | 6 $\frac{4}{5}$ | | | 8 | 9 $\frac{4}{5}$ | | 1 | 1 | 4 $\frac{4}{5}$ | | | 9 | 8 $\frac{4}{5}$ |
| J | | 1 | 10 | 13 $\frac{3}{5}$ | | 1 | 4 | 19 $\frac{3}{5}$ | | 2 | 2 | 9 $\frac{3}{5}$ | | 1 | 6 | 17 $\frac{3}{5}$ |
| K | | 7 | 6 | 14 $\frac{2}{5}$ | | 5 | 7 | 18 $\frac{2}{5}$ | | 8 | 9 | 18 $\frac{2}{5}$ | | 6 | 3 | 10 $\frac{2}{5}$ |
| L | | | 1 | 4 $\frac{27}{50}$ | | | 19 | 7 $\frac{9}{100}$ | | | 1 | 7 $\frac{53}{75}$ | | | 1 | 1 $\frac{28}{75}$ |
| M | | 18 | 9 | 12 | | 18 | 9 | 12 | | 18 | 9 | 12 | | 18 | 9 | 12 |
| N | | | 11 | 6 $\frac{4}{5}$ | | | 8 | 9 $\frac{4}{5}$ | | 1 | 1 | 4 $\frac{4}{5}$ | | | 9 | 8 $\frac{4}{5}$ |
| O | | | 9 | 1 $\frac{11}{25}$ | | | 6 | 15 $\frac{21}{25}$ | | | 10 | 11 $\frac{21}{25}$ | | | 7 | 11 $\frac{1}{25}$ |
| P | | | 4 | 10 $\frac{6}{25}$ | | | 4 | 10 $\frac{6}{25}$ | | | 4 | 10 $\frac{6}{25}$ | | | 4 | 10 $\frac{6}{25}$ |
| Q | | | 11 | 8 | | | 5 | 14 | | | 1 | 3 | 4 | | 7 | 12 |
| R | | | 11 | 6 $\frac{4}{5}$ | | | 8 | 9 $\frac{4}{5}$ | | 1 | 1 | 4 $\frac{4}{5}$ | | | 9 | 8 $\frac{4}{5}$ |
| S | | 5 | 8 | $\frac{4}{5}$ | | 4 | 2 | 18 $\frac{4}{5}$ | | 6 | 7 | 8 $\frac{4}{5}$ | | 4 | 8 | 12 $\frac{4}{5}$ |
| T | | | 11 | $\frac{17}{50}$ | | | 8 | $\frac{49}{100}$ | | | 1 | 3 $\frac{6}{25}$ | | | 9 | $\frac{11}{25}$ |
| V | | 4 | 8 | 14 | | 3 | 6 | 9 | | 5 | 6 | 4 | | 3 | 11 | 4 |

Twist

Inwards.

RATES.

| | CUSTOM | | | EXCISE | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|---|
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
| Twist for Band-strings, the Dozen Knots— | — | 10 | — | — | 10 | — | A |
| * <i>Twist of Gold or Silver, the Ounce</i> — | — | 6 | 8 | — | 6 | 8 | B |
| Tyles. <i>Vide Brick-stones.</i> | | | | | | | |
| Tyn { of Cornwall and Devonshire, unwrought, the 100 Weight, cont. 112 lb— | 2 | — | — | 2 | — | — | C |
| | 4 | — | — | 4 | — | — | D |
| Trenchers { wrought, <i>vocat.</i> Pewter, the 100 Weight, cont. 112 lb— | — | 4 | — | — | 4 | — | E |
| | — | 4 | — | — | 4 | — | F |
| | — | 12 | — | — | 12 | — | |
| | | | | | | | |
| V Allances of Scotland, the Piece— | — | 8 | — | — | 8 | — | G |
| Vellum for Table-books, the Skin— | — | 10 | — | — | 10 | — | H |
| * <i>Velvet, the Pound</i> — | 10 | — | — | 10 | — | — | I |
| Additional Duty per Pound, if not British | — | — | — | — | — | — | J |
| Verders of Tapistry, with Hair, the } <i>Flemish Ell</i> — | — | 2 | — | — | 2 | — | K |
| Verditer, the 100 Weight, cont. 112 lb | 1 | 6 | 8 | 1 | 6 | 8 | L |
| † Or Violins. † Vials, the Piece— | — | 13 | 4 | — | 13 | 4 | M |
| Vice Hasps, the Dozen— | — | 2 | — | — | 2 | — | N |
| * <i>Vices for Smiths, the Vice</i> — | — | 6 | 8 | — | 6 | 8 | O |
| Vinegar, the Tun— | 5 | — | — | 10 | — | — | P |
| Additional Duty per Tun— | | | | | | | Q |
| N. B. Vinegar cannot be imported in any other than British or Irish Ships, whereof the Master and, at least, $\frac{3}{4}$ of the Mariners are English; or in Ships of the Built of the Country of which it is the Product, &c. or of the Port where it can only be, or is most usually first shipp'd for Transportation, and whereof the Master and, at least, $\frac{3}{4}$ of the Mariners are of such Country or Port. A. N. § 8. | | | | | | | |
| Vizards, the Dozen— | 1 | 4 | — | 1 | 4 | — | R |

| from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | |
|---|----|----|----------------------|--------------------------------------|----|-----------------------|----------------|-----------------------------------|----|----------------------|-----------------|--------------------------------------|----|------------------------|----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| A | — | — | 11 6 $\frac{4}{3}$ | — | — | 5 12 $\frac{4}{3}$ | — | — | 1 | 1 | 4 $\frac{4}{3}$ | — | — | 5 2 $\frac{4}{3}$ | — |
| B | — | — | 7 11 $\frac{1}{3}$ | — | — | 5 13 $\frac{1}{3}$ | — | — | 8 | 16 $\frac{8}{3}$ | — | — | — | 6 5 $\frac{1}{3}$ | — |
| C | — | 3 | 9 7 $\frac{1}{3}$ | — | 2 | 9 19 $\frac{1}{3}$ | — | — | 4 | 4 19 $\frac{1}{3}$ | — | — | 3 | 1 15 $\frac{1}{3}$ | — |
| D | — | 7 | 6 14 $\frac{2}{3}$ | — | 5 | 7 18 $\frac{2}{3}$ | — | — | 8 | 9 18 $\frac{2}{3}$ | — | — | 6 | 3 10 $\frac{2}{3}$ | — |
| E | — | — | 4 10 $\frac{18}{23}$ | — | — | 3 7 $\frac{23}{23}$ | — | — | 5 | 5 $\frac{23}{23}$ | — | — | — | 3 15 $\frac{13}{23}$ | — |
| F | — | 1 | 1 12 $\frac{4}{23}$ | — | — | 10 3 $\frac{19}{23}$ | — | — | 1 | 3 17 $\frac{19}{23}$ | — | — | — | 1 1 6 $\frac{14}{23}$ | — |
| G | — | — | 9 1 $\frac{11}{23}$ | — | — | 6 15 $\frac{21}{23}$ | — | — | 10 | 11 $\frac{21}{23}$ | — | — | — | 7 11 $\frac{1}{23}$ | — |
| H | — | — | 11 6 $\frac{4}{3}$ | — | — | 8 9 $\frac{4}{3}$ | — | — | 1 | 1 4 $\frac{4}{3}$ | — | — | — | 9 8 $\frac{4}{3}$ | — |
| I | — | 18 | 10 16 | — | — | 14 1 16 | — | — | 1 | 2 — 15 | — | — | 15 | 8 16 | — |
| J | — | 2 | 4 4 | — | 2 | 4 4 | — | — | 2 | 4 4 | — | — | 2 | 4 4 | — |
| K | — | — | 2 5 $\frac{9}{23}$ | — | — | 1 13 $\frac{24}{23}$ | — | — | 2 | 12 $\frac{24}{23}$ | — | — | — | 1 17 $\frac{19}{23}$ | — |
| L | — | 2 | 6 4 $\frac{4}{3}$ | — | — | 1 10 12 $\frac{4}{3}$ | — | — | 2 | 11 6 $\frac{2}{15}$ | — | — | 2 | 1 3 $\frac{7}{15}$ | — |
| M | — | 1 | 3 2 $\frac{2}{23}$ | — | — | 11 6 $\frac{2}{23}$ | — | — | 1 | 5 13 $\frac{11}{23}$ | — | — | — | 1 1 $\frac{11}{23}$ | — |
| N | — | — | 2 5 $\frac{9}{23}$ | — | — | 1 13 $\frac{24}{23}$ | — | — | 2 | 12 $\frac{24}{23}$ | — | — | — | 1 17 $\frac{19}{23}$ | — |
| O | — | — | 7 11 $\frac{1}{3}$ | — | — | 5 13 $\frac{1}{3}$ | — | — | 8 | 16 $\frac{8}{13}$ | — | — | — | 6 5 $\frac{13}{13}$ | — |
| P | — | 14 | 1 16 | — | — | 11 9 6 | — | — | 15 | 8 16 | — | — | — | 12 6 16 | — |
| Q | — | 18 | 9 12 | — | — | 18 9 12 | — | — | 18 | 9 12 | — | — | — | 18 9 12 | — |
| R | — | 2 | 3 4 $\frac{8}{23}$ | — | — | 1 8 7 $\frac{13}{23}$ | — | — | 2 | 7 15 $\frac{13}{23}$ | — | — | — | 1 10 13 $\frac{3}{23}$ | — |

Wadmol,

| | | RATES | | | | | |
|--|---|--------|----|----|---------|----|-----|
| | | CUSTOM | | | EXCISE. | | |
| | | l. | s. | d. | l. | s. | d. |
| <i>Inwards.</i> | | | | | | | |
| W | | | | | | | |
| Wainfcots | Admol, the Yard | | | 9 | | | 9 A |
| | the 100, cont. 6 | 10 | | | 60 | | B |
| | Score— | 10 | | | 60 | | C |
| | <i>in British Ships</i> <i>in Ships not belong- ing to Great Britain or Ireland, or foreign built not re- gister'd</i> | | | | | | |
| | N. B. Oak Plank, 16 Inches broad, 16 Foot long, and 2 Inches thick is to be deem'd a Wainfcot, and so in Proportion. For the Importation of Wainfcots, Vide Wood. | | | | | | |
| Waller. Vide Candle-plates. | | | | | | | |
| Waters distill'd. Vide Spirits. | | | | | | | |
| Wax | the 100 Weight, cont. 112 lb | 2 | | | 2 | 15 | D |
| | vocat. hard Wax, the Pound | | 3 | 4 | | 1 | 2 E |
| Weights. Vide Brafs. | | | | | | | |
| * Weld, or Woold-Straw, the 100 Weight | | | | 7 | | | F |
| Whale-bone, | caught and cur'd by English | 10 | | | 2 | 10 | G |
| | † Not caught and cur'd by English | 10 | | | 2 | 10 | H |
| | the 100 Weight— | | | | | | |
| Vide Fish 1. p. 43. | | | | | | | |
| Wheat. Vide Corn. | | | | | | | |
| Wheat Meal. Vide Meal. | | | | | | | |
| Wheat flower. Vide Flower. | | | | | | | |
| Whet-stones, | the 100 Stones, cont. 5 | | | | | | |
| | Score | 15 | | | 16 | 8 | I |
| Whip-cord, the Pound | | | | 8 | | | J |
| Whistle | Cocks, or Bellows, the Groce | 1 | 4 | | 1 | 4 | K |
| | Cocks, or Birds of Stone, the small | | | | | | |
| | Groce, cont. 12 Dozen | | 4 | | | 4 | L |
| White-lead. Vide Drugs. | | | | | | | |
| * Whiting, the 100 Weight | | | 2 | 6 | | 2 | 6 M |
| Wines | Vide Tables at the End of the Book. | | | | | | |
| | the Tun, called Brandy-Wines | 10 | | | 20 | | N |
| | But vide Spirits. | | | | | | |

W

[311]

W

| from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|---|----|----|----------------------|--------------------------------------|----|----------------------|----------------|
| to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
| l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| | | | | | | | |
| A | | | 17 $\frac{1}{100}$ | | | 12 $\frac{147}{200}$ | |
| B | 3 | 5 | 10 16 | 3 | 1 | 1 16 | |
| | | | | | | | |
| C | | | | | | | |
| | | | | | | | |
| D | | 4 | 5 16 $\frac{2}{3}$ | | 3 | 6 8 $\frac{2}{3}$ | |
| E | | | 2 11 $\frac{4}{5}$ | | | 1 12 $\frac{4}{5}$ | |
| | | | | | | | |
| F | | | 7 18 $\frac{19}{25}$ | | | 5 18 $\frac{43}{50}$ | |
| G | | 2 | 9 18 | | 2 | 7 1 | |
| H | | 3 | 9 6 | | 3 | 15 | |
| | | | | | | | |
| I | | 1 | 5 19 | | 1 | 1 13 $\frac{1}{2}$ | |
| J | | | 15 $\frac{3}{5}$ | | | 11 $\frac{8}{25}$ | |
| K | | 2 | 3 4 $\frac{8}{25}$ | | 1 | 8 7 $\frac{13}{25}$ | |
| L | | | 4 10 $\frac{18}{25}$ | | 3 | 7 $\frac{23}{25}$ | |
| | | | | | | | |
| M | | | 2 16 $\frac{7}{10}$ | | 2 | 2 $\frac{9}{20}$ | |
| N | | | | | | | |

Woad

Inwards.

RATES

| | | CUSTOM | | | EXCISE. | | | |
|-------------|---|--------|----|----|---------|----|----|---|
| | | l. | s. | d. | l. | s. | d. | |
| Wood | Islands or green Wood, the Tun, } cont. 20 Hundred Weight— | 8 | | | 18 | | | A |
| | Tholouse Wood, the 100 Weight, } cont. 112 lb— | 13 | 4 | | 18 | | | B |
| | Woold-straw. Vide Weld. | | | | | | | |
| | (the Tun, Excise— | | | | 12 | | | C |
| Box-Wood | And for the Value of every 20s. on Oath, Custom— | | | | | | | D |
| | in British Ships } in Ships not be- } longing to Great } Brit ⁿ . or Irel ^d . } or foreign built } not register'd— | | | | | | | E |
| | For Combs, the Thousand Pieces | 1 | 13 | 4 | 1 | 13 | 4 | F |
| | Brazil or Farnambuck Wood, the } 100 Weight, cont. 112 lb— | 1 | | | 1 | | | G |
| | Brazilletto or Jamaica Wood, the } 100 Weight, cont. 112 lb— | 14 | | | 14 | | | H |
| | Ebony Wood, the 100 Weight } cont. 112 lb— | 2 | | | 2 | | | I |
| | But vide Letter E. | | | | | | | |
| Wood vocat. | * Fire Wood, the Fathom— | 10 | | | 10 | | | J |
| | in British Ships } in Ships not belonging } to Great Britain or } Ireland, or foreign } built not register'd | 10 | | | 10 | | | K |
| | Fustick, the 100 Weight, cont. 112 lb | 5 | | | 6 | | | L |
| | Lignum-Vitæ. Vide Drugs | | | | | | | |
| | Log-wood, the 100 Weight, cont. } 112 lb— | 3 | | | 3 | 10 | | M |
| | red or Guiney Wood, the Tun— | 30 | | | 30 | | | N |
| | speckled Wood, the 100 Weight, } cont. 112 lb— | 13 | 4 | | 1 | | | O |
| | sweet Wood of West-India, the } 100 Weight, cont. 112 lb— | 1 | 5 | | 1 | 5 | | P |
| | Timber, the Tun or † Load | 13 | 4 | | 1 | | | Q |
| | in British Ships } in Ships not belonging } to Great Britain or } Ireland, or foreign } built not register'd | 13 | 4 | | 1 | | | R |

† By A. E.
the Load of
Timber con-
tains 50 Foot.

| | from Great Britain, or the Plantations. | | | | from elsewhere. | | | |
|----------|---|-----------|--------------------------------------|-----------------|-----------------------------------|-----------|--------------------------------------|----------------|
| | to be paid down at Im- portation. | | to be repaid on Exportation in Time. | | to be paid down at Im- portation. | | to be repaid on Exportation in Time. | |
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| <i>A</i> | 1 | 4 | 6 | $4\frac{4}{5}$ | 1 | — | 8 12 | $\frac{4}{5}$ |
| <i>B</i> | — | 1 | 5 15 | $\frac{1}{25}$ | — | 1 | 1 19 | $\frac{1}{25}$ |
| <i>C</i> | — | 11 | 3 7 | $\frac{1}{5}$ | — | 11 | 3 7 | $\frac{1}{5}$ |
| <i>D</i> | — | — | 11 8 | — | — | — | 5 14 | — |
| <i>E</i> | — | — | — | — | — | — | — | — |
| <i>F</i> | — | 3 | 1 16 | — | — | 3 | 8 2 | $\frac{2}{3}$ |
| <i>G</i> | — | 1 10 | 13 $\frac{3}{5}$ | — | — | 2 2 | 9 $\frac{3}{5}$ | — |
| <i>H</i> | — | 1 | 3 17 | $\frac{13}{25}$ | — | 1 1 | 17 $\frac{18}{25}$ | — |
| <i>I</i> | — | — | — | — | — | — | — | — |
| <i>J</i> | — | — | 11 6 | $\frac{4}{5}$ | — | — | 8 9 | $\frac{4}{5}$ |
| <i>K</i> | — | — | — | — | — | — | — | — |
| <i>L</i> | — | — | 6 4 | $\frac{17}{25}$ | — | — | 4 16 | $\frac{9}{50}$ |
| <i>M</i> | — | 6 | 1 13 | $\frac{3}{5}$ | — | 7 | 1 1 | $\frac{3}{5}$ |
| <i>N</i> | — | 2 16 | 8 8 | — | — | 3 6 | 2 8 | — |
| <i>O</i> | — | 1 | 6 17 | $\frac{3}{5}$ | — | 1 | 9 8 | $\frac{4}{15}$ |
| <i>P</i> | — | 2 | 4 7 | — | — | 2 | 9 2 | — |
| <i>Q</i> | — | 1 | 6 17 | $\frac{3}{5}$ | — | 1 | 9 8 | $\frac{4}{15}$ |
| <i>R</i> | — | — | — | — | — | 2 2 | 9 $\frac{3}{5}$ | — |

}

Inwards.

RATES

| | CUSTOM | | | EXCISE. | | | |
|--|--------|----|----|---------|----|----|---|
| | l. | s. | d. | l. | s. | d. | |
| Touch-Wood { the Pound, Excise— And for the Value of every 20s. on Oath, Custom } | | | | | 2 | | A |
| N. B. No Sorts of Masts, Timber, or Boards can be imported in any other than British or Irish Ships, whereof the Master and, at least, $\frac{3}{4}$ of the Mariners are English; or in Ships of the Built of the Country of which they are the Growth, &c. or of such Port where they can only be, or are most usu- ally, first shipp'd for Transportation, and whereof the Master and, at least, $\frac{3}{4}$ of the Mariners are of such Country or Place. A. N. § 8. Vide Goods 3, p. 45. No Speckle Wood, or Jamaica Wood, Fuslick, or other Dying Wood, Masts, Yards, or Bow-sprights of the Growth, &c. of his Majesty's Plantations in America, can be imported directly thence into Ireland, but must be first landed in Great Britain, on Forfeiture of Ship and Goods. Vide Plantations, C 10, 12. p. 95. Wood-Asbes. Vide Asbes. | | | | | | | B |
| Wool of all Sorts, to be imported Duty Free. | | | | | | | |
| Wormseed, the Pound. (Vide Drugs.)— | | 3 | | | 3 | | C |
| Worsted { St. Omer's, narrow, or half } | 1 | | | 1 | | | D |
| Worsted { Worsted, the Piece — } | | | | | | | |
| Worsted { Ruffels Worsted, or broad } | 2 | | | 2 | | | E |
| Worsted { Worsted, the Piece — } | | | | | | | |
| Wrests for Virginals, the Groce, cont. 12 Dozen — | 1 | 4 | | 1 | 4 | | F |
| Wyer { Dagger, and quartern Wy- er, the Pound — } | | 3 | 4 | | 3 | 4 | G |
| Wyer { Iron Wyer, the 100 Weight, cont. 112 lb — } | 2 | 10 | | 2 | 10 | | H |

from Great Britain, or the
Plantations.

from elsewhere.

| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | |
|----------|---|-----------|-----------|---------------------------|--|-----------|-----------|---------------------------|---|-----------|-----------|---------------------------|--|-----------|-----------|---------------------------|
| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| <i>A</i> | — | — | 1 | $2\frac{1}{2}\frac{4}{5}$ | — | — | 1 | $2\frac{1}{2}\frac{4}{5}$ | — | — | 1 | $2\frac{1}{2}\frac{4}{5}$ | — | — | 1 | $2\frac{1}{2}\frac{4}{5}$ |
| <i>B</i> | — | — | 11 | 8 | — | — | 5 | 14 | — | 1 | 3 | 4 | — | — | 7 | 12 |
| <i>C</i> | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| <i>D</i> | — | 1 | 10 | $13\frac{3}{5}$ | — | 1 | 4 | $19\frac{3}{5}$ | — | 2 | 2 | $9\frac{3}{5}$ | — | 1 | 6 | $17\frac{3}{5}$ |
| <i>E</i> | — | 3 | 9 | $7\frac{1}{5}$ | — | 2 | 9 | $19\frac{1}{5}$ | — | 4 | 4 | $19\frac{1}{5}$ | — | 3 | 1 | $15\frac{1}{5}$ |
| <i>F</i> | — | 2 | 3 | $42\frac{8}{5}$ | — | 1 | 8 | $72\frac{3}{5}$ | — | 2 | 7 | $15\frac{1}{5}$ | — | 1 | 10 | $13\frac{3}{5}$ |
| <i>G</i> | — | — | 3 | $15\frac{3}{5}$ | — | — | 2 | $16\frac{3}{5}$ | — | — | 4 | $8\frac{4}{5}$ | — | — | 3 | $21\frac{4}{5}$ |
| <i>H</i> | — | 4 | 8 | 14 | — | 3 | 6 | 9 | — | 5 | 6 | 4 | — | 3 | 11 | 4 |

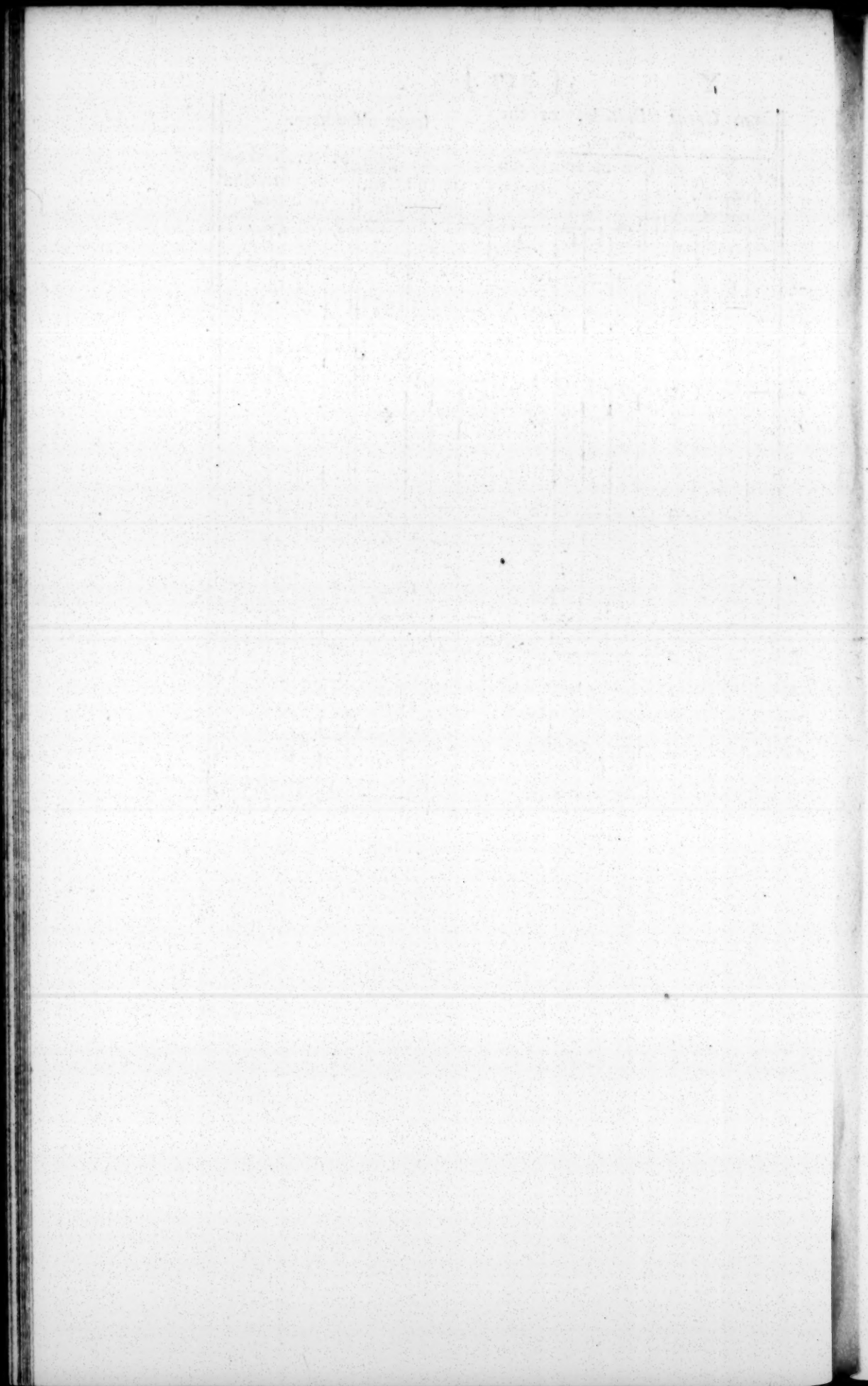
Wyer

Inwards.

RATES

| | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
|--------------------|---|-----------|-----------|-----------|-----------|-----------|-----------|---|
| <i>Wyer vocat.</i> | Lattin-Wyer, the 100 Weight, } cont. 112 lb | 5 | — | — | 5 | — | — | A |
| | Steel-Wyer, the Pound | — | 3 | — | — | 3 | — | B |
| | Strasborough-Wyer, the Pound | — | 3 | 4 | — | 3 | 4 | C |
| | Virginal-Wyer, the Pound | — | 5 | — | 4 | — | — | D |
| | Cittern-Wyer, the Pound, Excise | — | — | — | 4 | — | — | E |
| | And for the Value of every 20 s. on } Oath, Custom | — | — | — | — | — | — | F |
| Y | | | | | | | | |
| <i>Yarn vocat.</i> | Cable-Yarn, the 100 Weight, cont. } 112 lb | — | 10 | — | — | 6 | 8 | G |
| | Camel, or Mohair-Yarn, the Pound | — | 2 | 6 | — | 2 | 6 | H |
| | Cotton- { the Pound | — | 1 | — | — | 2 | — | I |
| | Yarn { of Turkey, the Pound | — | 1 | — | — | 1 | 8 | J |
| | Grogram-Yarn, the Pound | — | 3 | — | — | 3 | — | K |
| | raw Linen-Yarn, Dutch or French, } the Pound | — | 1 | — | — | 1 | — | L |
| | Seal-Yarn, the Pound | — | — | 6 | — | 6 | — | M |
| | Scotch-Yarn, the Pound | — | 1 | — | — | 1 | — | N |
| | Spruce or Muscovy-Yarn, the 100 } Weight, cont. 112 lb | — | 13 | 4 | — | 13 | 4 | Q |
| | Woollen and Bay-Yarn, the 100, } Weight, cont. 112 lb | 3 | 6 | 8 | 3 | 6 | 8 | P |

| | from Great Britain, or the Plantations. | | | | | | | | from elsewhere. | | | | | | | | |
|---|---|----|----|-------------------|--|----|----|-------------------|--------------------------------------|----|----|-------------------|--|----|----|-------------------|----|
| | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | to be paid down at Im- portation. | | | | to be repaid on Exportation in Time. | | | | |
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | |
| A | — | 9 | 5 | 8 | — | 7 | — | 18 | — | 11 | — | 8 | — | 7 | 10 | 8 | |
| B | — | — | 3 | $8\frac{1}{25}$ | — | — | 2 | $10\frac{47}{50}$ | — | — | 3 | $19\frac{11}{25}$ | — | — | 2 | $16\frac{16}{25}$ | |
| C | — | — | 3 | $15\frac{3}{5}$ | — | — | 2 | $16\frac{3}{5}$ | — | — | 4 | $8\frac{4}{5}$ | — | — | 3 | $2\frac{14}{5}$ | |
| D | — | 3 | 11 | $19\frac{2}{5}$ | — | 3 | 10 | $10\frac{9}{5}$ | — | 4 | — | $18\frac{2}{5}$ | — | 3 | 11 | $—\frac{2}{5}$ | |
| E | — | 3 | 9 | $2\frac{2}{5}$ | — | 3 | 9 | $2\frac{2}{5}$ | — | 3 | 9 | $2\frac{2}{5}$ | — | 3 | 9 | $2\frac{2}{5}$ | |
| F | — | — | 11 | 8 | — | — | 5 | 14 | — | — | 1 | 3 | 4 | — | — | 7 | 12 |
| G | — | — | 9 | $9\frac{1}{5}$ | — | — | 6 | $12\frac{1}{5}$ | — | — | 11 | $7\frac{1}{5}$ | — | — | 7 | $11\frac{1}{5}$ | |
| H | — | — | 2 | $16\frac{7}{10}$ | — | — | 2 | $2\frac{9}{20}$ | — | — | 3 | $6\frac{1}{5}$ | — | — | 2 | $7\frac{1}{5}$ | |
| I | — | — | 1 | $13\frac{24}{25}$ | — | — | 1 | $8\frac{13}{50}$ | — | — | 1 | $17\frac{19}{25}$ | — | — | 1 | $10\frac{4}{25}$ | |
| J | — | — | 1 | $10\frac{1}{5}$ | — | — | 1 | $4\frac{1}{2}$ | — | — | 1 | 14 | — | — | 1 | $6\frac{2}{5}$ | |
| K | — | — | 3 | $8\frac{1}{25}$ | — | — | 2 | $10\frac{47}{50}$ | — | — | 3 | $19\frac{11}{25}$ | — | — | 2 | $16\frac{16}{25}$ | |
| L | — | — | 1 | $2\frac{17}{25}$ | — | — | 1 | $6\frac{49}{50}$ | — | — | 1 | $6\frac{12}{25}$ | — | — | 1 | $8\frac{22}{25}$ | |
| M | — | — | 1 | $1\frac{17}{50}$ | — | — | — | $8\frac{49}{50}$ | — | — | 1 | $3\frac{6}{25}$ | — | — | — | $9\frac{11}{25}$ | |
| N | — | — | 1 | $2\frac{17}{25}$ | — | — | 1 | $6\frac{49}{50}$ | — | — | 1 | $6\frac{12}{25}$ | — | — | 1 | $8\frac{22}{25}$ | |
| O | — | 2 | 2 | 8 | — | 1 | 10 | 12 | — | 2 | 5 | $8\frac{2}{3}$ | — | 2 | — | $7\frac{1}{3}$ | |
| P | — | 6 | 3 | 12 | — | 4 | 8 | 12 | — | 7 | 4 | $5\frac{1}{3}$ | — | 5 | 2 | $18\frac{2}{3}$ | |



T H E
R A T E S
O F

M E R C H A N D I Z E S Outwards;

As Settled by

14 & 15 CAR. II. cap. 9. & 1 GEO. II.
cap. 6.

Which last are printed in an *Italick* Character,
mark'd with an Asterisk: Together with
the NEAT DUTIES payable on each Species
of Goods therein rated, by natural born Sub-
jects or Denizens. The Custom payable by
Aliens, is exactly double of what is here put
down.

D U B L I N :

Printed in the YEAR, M D C C X X X V I.

| Outwards. | RATES | | | DUTY by NATIVES. | | | |
|---|-------|----|----|------------------------|----|----|----------------|
| | l. | s. | d. | l. | s. | d. | $\frac{1}{20}$ |
| A | | | | | | | |
| A Dzes. <i>Vide Iron wrought.</i> | | | | | | | |
| Alabaster, the Load ————— | 2 | — | — | — | 2 | — | — |
| Allum, the 100 Weight, containing } 112 lb ————— | 1 | — | — | — | 1 | — | — |
| Anvils, the 100 Weight, cont. 112 lb — | — | 10 | — | — | — | 6 | — |
| Aqua-vitæ, the Hogthead ————— | 2 | — | — | — | 2 | — | — |
| <i>Armour. Vide Iron wrought.</i> | | | | | | | |
| Ashes, of Irish Wood, the Last, cont 12 } Barrels ————— | 1 | 13 | 4 | — | 1 | 8 | — |
| <i>Axes. Vide Iron wrought.</i> | | | | | | | |
| B | | | | | | | |
| B Acon, the Flitch ————— | — | 2 | 6 | — | — | 1 | 10 |
| Bags, the Dozen ————— | — | 6 | 8 | — | — | 4 | — |
| <i>Barley. Vide Corn.</i> | | | | | | | |
| Barrels of Birding-Pieces, the Barrel — | — | 6 | 8 | — | — | 4 | — |
| <i>Bays. Vide Wool.</i> | | | | | | | |
| <i>Bay-Yarn. Vide Yarn.</i> | | | | | | | |
| <i>Beans. Vide Corn.</i> | | | | | | | |
| Beef- { the Barrel ————— | 1 | — | — | — | 1 | — | — |
| * the Carcass, exported ————— | 1 | — | — | — | 1 | — | — |
| Beer, the Tun — (252 Gallons) ————— | 2 | — | — | — | 2 | — | — |
| N. B. By 9 Geo. 2. cap. 9. the Brewer's Barrel, for Sale, shall contain 40 Gallons; so that 8 of those Barrels contain 68 Gallons more than the Tun here mentioned; which ought to be taken Notice of in En- tries of Beer outwards. | | | | | | | |
| Beer-Eager, the Tun ————— | 1 | 10 | — | — | 1 | 6 | — |
| Bell-mettle, the 100 Weight, cont. } 112 lb ————— | 4 | — | — | — | 4 | — | — |
| Bellows, the Dozen ————— | — | 6 | — | — | — | 3 | 12 |
| Birding Pieces, the Piece ————— | — | 13 | 4 | — | — | 8 | — |
| Bird-lime, the 100 Weight, containing } 112 lb ————— | 1 | 10 | — | — | 1 | 6 | — |
| <i>Bits. Vide Iron wrought.</i> | | | | | | | |

Outwards.

| | | RATES | | | DUTY by NATIVES. | | | |
|--|--|-----------|-----------|-----------|------------------------|-----------|-----------|----------|
| | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>℥</i> |
| Boards <i>vocat.</i> | Barrel Boards or Staves the 1000, cont. ten 100, at 6 Score, to the 100 ————— | 4 | — | — | — | 4 | — | — |
| | Boards or Staves for Hogheads the 1000, cont. ten 100 at 6 Score to the 100 ————— | 6 | — | — | — | 6 | — | — |
| | Boards or Staves for Pipes the 1000, cont. ten 100, at 6 Score to the 100 ————— | 8 | — | — | — | 8 | — | — |
| | Staves, viz. Pipe-Staves, Barrel-Staves, Heading, and other Staves for making of Cask, exported to any Part beyond Seas, (other than Great Britain) from and after the 1 st of November, 1703, are to pay per 1000, at 6 Score to the 100, over and above all other Duties payable for the same. By 2 Annæ, cap. 2. ————— | — | — | — | 3 | — | — | — |
| | Inch Boards, the 100 Foot, cont. 6 Score to the 100 ————— | — | 6 | 8 | — | — | 4 | — |
| | Two Inch Boards, the 100 Foot, cont. 6 Score to the 100 ————— | — | 13 | 4 | — | — | 8 | — |
| | Timber or Plank exported after the 1 st of November, 1703, to any Part beyond Seas (other than Great Britain) is likewise liable to a further Duty per Tun, over and above all Duties payable for the same. By 2 Annæ, cap. 2. — | — | — | — | 2 | 10 | — | — |
| | N. B. Bond is always given on Exportation of any Timber, Plank, or Staves to Great Britain, for the Security of his Majesty's Revenue. | | | | | | | |
| | Bodies { stich'd Bodies, with Silk, the Pair | — | 3 | 4 | — | — | 2 | — |
| | <i>vocat.</i> { of Whale-bone, the Pair ————— | — | 2 | — | — | — | 1 | 4 |
| Bones <i>vocat.</i> Ox Bones, the 1000 ————— | | — | 6 | 8 | — | — | 4 | — |
| Books printed, unbound, or bound, the 100 Weight, cont. 112 lb ————— | | — | 5 | — | — | — | 3 | — |
| Bottles. <i>Vide Glasses.</i> | | | | | | | | |

| Outwards. | | RATES | | | DUTY by NATIVES. | | | |
|---|--|-------|----|----|------------------------|----|----|----------------|
| | | l. | s. | d. | l. | s. | d. | $\frac{1}{20}$ |
| Brafs Manufacture, the 100 Weight, } | | | 16 | 8 | | | 10 | |
| cont. 112 lb | | | | | | | | |
| * Bread, the 100 Weight | | | 10 | | | | 6 | |
| Brick. Vide in E. | | | | | | | | |
| Bridles, the Dozen | | | 1 | 8 | | | 1 | |
| Brushes of Heath, the Dozen | | | 10 | | | | 6 | |
| Buckweed, the Quarter. Vide Corn. | | | | | | | | |
| Buck-wheat. Vide Corn. | | | | | | | | |
| Bullets. Vide Lead. | | | | | | | | |
| Butter, good or bad, the 100 Weight, } | | | 10 | | | | 6 | |
| cont. 112 lb | | | | | | | | |
| Buttons- { Vide Haberdashery. | | | | | | | | |
| of Hair the small Groce, cont. } | | | 6 | | | | | 6 |
| 12 Dozen | | | | | | | | |
| C | | | | | | | | |
| Calve-Skins, the Dozen, undress'd or } | | | 12 | | | | 7 | 4 |
| dress'd, not exceeding 36 Pounds } | | | | | | | | |
| Candles the 100 Weight, cont. 112 lb | | 1 | | | | 1 | | |
| Canvas { tufted, the Piece, cont. 30 Yards. | | | | | | | | |
| Vide Linen | | | | | | | | |
| Irish making, the 100 Ells, cont. } | | | | | | | | |
| 5 Score. Vide Linen | | | | | | | | |
| Caps of Wool, of all Sorts, the Dozen | | | 6 | | | | 3 | 12 |
| N. B. Woollen Caps can be exported to Great Britain only. | | | | | | | | |
| Stock Cards, the Dozen | | 1 | 4 | | | 1 | 2 | 8 |
| Tow Cards, new, the Dozen | | | 5 | | | | 3 | |
| Playing Cards, the Groce, cont. 12 Doz. | | | 5 | | | | 3 | |
| N. B. Playing Cards cannot be ex- ported before Payment of the Stamp- Duty, unless Bond be given, and the Master to make Oath as directed by 3 Geo. 2. cap. 3. Vide Cards, &c. 18. in the Abridgment, p. 17. | | | | | | | | |
| Wool { new, the Dozen | | | 10 | | | | 6 | |
| vocat. { old, the Dozen | | | 6 | | | | 3 | 12 |
| Card Boards, the small Groce, cont. 12 } | | 1 | | | | 1 | | |
| Dozen | | | | | | | | |

Carpenters

Outwards.

| Outwards. | | | RATES | | | DUTY by NATIVES. | | | |
|--|--------------------------------------|--|-------|----|----|------------------------|----|----|----------------|
| | | | l. | s. | d. | l. | s. | d. | $\frac{1}{20}$ |
| Carpenters Tools. Vide Iron wrought. | | | | | | | | | |
| Carpets, the Piece | | | | 11 | | | | 6 | 12 |
| Catlings or Hat-makers Strings, the } Groce, cont. 12 Dozen | | | | 16 | | | | 9 | 12 |
| Cheese, the 100 Weight, cont. 112 lb | | | | 10 | | | | 6 | |
| Clay. Vide Fulling-Earth. | | | | | | | | | |
| Cloak-bags, the Dozen | | | | 15 | | | | 9 | |
| Clock-Work. Vide Iron wrought. | | | | | | | | | |
| Cloth. } Cloth-Serges. } Vide Wool. | | | | | | | | | |
| Cobweb Lawns, the Yard | | | | | 8 | | | | 8 |
| Combs of Wood, Bone or Horn, or any other Sort. Vide Haberdashery. | | | | | | | | | |
| Comfits, the Pound. Vide Confectionary. | | | | | | | | | |
| Coney-hair, or Wool, black and white, } the Pound | | | | 12 | | | | 7 | 4 |
| Copper Manufactures of all Sorts, the } 112 lb | | | | 16 | 8 | | | 10 | |
| Cordage tar'd or untar'd, the 100 Weight, } cont. 112 lb | | | | 10 | | | | 6 | |
| Corn vocal. | Barley, the Quarter, cont. 8 Bushels | | | 10 | | | | 6 | |
| | Beans, the Quarter, cont. 8 Bushels | | | 10 | | | | 6 | |
| | Mault, the Quarter | | | 10 | | | | 6 | |
| | Oats, the Quarter | | | 6 | 8 | | | 4 | |
| | Pease, the Quarter | | | 10 | | | | 6 | |
| | Wheat, the Quarter | | | 1 | | | 1 | | |
| | Rye, the Quarter | | | 10 | | | | 6 | |
| Buck-wheat, the Quarter | | | | 10 | | | | 6 | |
| Corn, viz. Malt, Bare or Barley, Rye and Wheat exported to Parts beyond the Seas in British or Irish Shipping (the Master and $\frac{2}{3}$ of the Mariners, at least, being his Majesty's Subjects) when at or under certain Prices, is to pay no Custom, upon performing certain Requisites, by 6 Annæ, cap. 18. Vide Corn, 2. in the Abridg- ment, p. 25. | | | | | | | | | |
| Cottons and Plains of all Sorts, the 100 Goads | | | | 1 | | | 1 | | |
| Coverlets | of Wool and Hair, the Piece | | | 1 | 8 | | | 1 | |
| | of Caddas, the Piece | | | 1 | 3 | | | 15 | |

Coverlets

| Outwards. | | RATES | | | DUTY by NATIVES. | | | |
|---|--|-------|----|----|------------------------|----|----|----------------|
| | | l. | s. | d. | l. | s. | d. | $\frac{1}{10}$ |
| Coverlets | <i>Vide Darnix.</i> of Wool, can be exported to Great Britain only. <i>Vide Wool.</i> | | | | | | | |
| Cowls. | <i>Vide Oxen.</i> | | | | | | | |
| Curry-combs. | <i>Vide Iron Wares.</i> | | | | | | | |
| Cushions | the Dozen ——— of Wool, or stuff'd with Wool, can be exported to Great Britain only. <i>Vide Wool.</i> | 1 | | | 1 | | | |
| D | | | | | | | | |
| Darnix | the Yard ——— vocat. Coverlets, the Piece— Hangings. <i>Vide Tapisry.</i> <i>Vide Wool.</i> | | 3 | 4 | | | 2 | |
| Dice. | <i>Vide Haberdashers Ware.</i> | | | | | | | |
| Dimithy, the Yard | ————— | | 4 | | | | 2 | 8 |
| Doublets of Leather, the Piece. | <i>Vide Garments.</i> | | | | | | | |
| Drapery. | <i>Vide Wool.</i> | | | | | | | |
| Druggets. | <i>Vide Wool.</i> | | | | | | | |
| Dust of Cloves, of Ginger, of Lignum Vitæ, of Mace, of Nutmeg, of Pepper, of all Spices, and the like, are Custom free, having paid at Importation. | | | | | | | | |
| E | | | | | | | | |
| Brick and Tyles of all Sorts, the Thousand | ————— | | 3 | 4 | | | 2 | |
| All Sorts of Earthen and Stone Ware not rated, the 100 Parcels | ————— | | 3 | 4 | | | 2 | |
| Emery Stones, the 100 Weight, cont. | ————— | | 3 | 4 | | | 2 | |
| 112 lb | ————— | | | | | | | |
| F | | | | | | | | |
| Feathers, the 100 Weight | ————— | 2 | | | 2 | | | |
| N. B. Feathers in Beds are subject to Duty. | | | | | | | | |

Fennel-

Outwards.

RATES.

DUTY
by
NATIVES.

| | l. | s. | d. | l. | s. | d. | $\frac{1}{20}$ |
|---|----|----|-----------------|----|----|----|-----------------|
| Fennel-seeds, the 100 Weight, cont. } 112 lb | 1 | 10 | — | — | 1 | 6 | — |
| Figures } broad, the Piece | 1 | 10 | — | — | 1 | 6 | — |
| Figures } narrow, the Piece | — | 16 | — | — | — | 9 | 12 |
| Figures } with Silk or Copper. Vide Silk. | | | | | | | |
| Figures } Vide Wool. | | | | | | | |
| Filliting. Vide Haberdashery. | | | | | | | |
| Fish } Cod-fish, the Barrel | — | 10 | — | — | — | 6 | — |
| Fish } Eels-- { the Barrel | 1 | — | — | — | 1 | — | — |
| Fish } Eels-- { small, the Barrel | — | 10 | — | — | — | 6 | — |
| Fish } Hake-fish, the 100, cont. 6 Score | — | 3 | 4 | — | — | 2 | — |
| Fish } Her- { full Fish, the Barrel | — | 13 | 4 | — | — | 8 | — |
| Fish } rings { shotten, the Barrel | — | 10 | — | — | — | 6 | — |
| Fish } Pilchers, the Tun | 6 | — | — | — | 6 | — | — |
| Fish } Salmon, the Tun | 8 | — | — | — | 8 | — | — |
| Fish } Sprats, the Tun, cont. 1000 | — | 10 | — | — | — | 6 | — |
| Fishes, the Timber, cont. 40 Skins | 1 | 13 | 4 | — | 1 | 8 | — |
| Flannel } the Yard | — | — | 4 $\frac{1}{2}$ | — | — | — | 4 $\frac{1}{2}$ |
| Flannel } can be exported to Great Britain only. | | | | | | | |
| Flannel } Vide Wool. | | | | | | | |
| Flax-seed or Hemp seed exported, not of the Growth of this Kingdom, is to pay 5 s. Custom per Hogshead for 21 Years, from the 24th of December, 1716, and thence to the End of the then succeeding Session of Parliament, by 2 Geo. 1. cap. 13. Con- tinu'd to the 24th of December, 1744, by 7 Geo. 2. cap. 10. | | | | | | | |
| Flocks } the 100 Weight, cont. 112 lb | — | 13 | 4 | — | — | 8 | — |
| Flocks } can be exported to Great Britain only. | | | | | | | |
| Flocks } Vide Wool | | | | | | | |
| Fowling-pieces. Vide Iron wrought. | | | | | | | |
| Freezes } the Yard | — | — | 3 | — | — | 3 | — |
| Freezes } can be exported to Great Britain only. | | | | | | | |
| Freezes } Vide Wool. | | | | | | | |
| Fulling-Earth or Fulling-Clay is prohibited to be exported by 13 & 14 Car. 2. cap. 18. B. Vide Wool, 7, 8, 9. p. 131, 132. | | | | | | | |
| * Furr, called Rabbits Furr, grey, the } Pound | — | 4 | — | — | — | 2 | 8 |

Fustians

| Outwards. | | RATES | | | DUTY by NATIVES. | | | |
|---|---|-------|----|----|------------------------|----|----|----------------|
| | | l. | s. | d. | l. | s. | d. | $\frac{1}{10}$ |
| Fustians of <i>Irish</i> making, of all Sorts, to go out free. | | | | | | | | |
| G | | | | | | | | |
| Garments or wearing Apparel of all Sorts, to go out free. | | | | | | | | |
| Garters of | { the Groce, cont. 12 Dozen— <i>can be exported to Great Britain only. Vide Wool.</i> | 2 | 6 | | | | 1 | 10 |
| Worsted | | | | | | | | |
| Geldings or Nags, the Piece. Vide Horses. | | | | | | | | |
| Girdles of | { for Men, the Groce, cont. 12 Dozen — for Children, the Groce, cont. 12 Dozen — | 16 | 8 | | | | 10 | |
| Leather | | | | | | | 6 | |
| | | | 10 | | | | | |
| Glas | { for Windows, the Chest — broken, the Barrel — | 10 | | | | | 6 | |
| | | 3 | 4 | | | | 2 | |
| Glasses to drink in, Bottles, and all Sorts of Glasses, the 100 — | | 3 | 4 | | | | 2 | |
| Glew, <i>Irish</i> , the 100 Weight, cont. 112 lb | | 16 | 8 | | | | 10 | |
| Gloves | { plain, of Sheep, Kid, or Lambs-Leather, the Dozen Pair — | 2 | | | | | 1 | 4 |
| | { fring'd and stitc'd, the Dozen Pair — | 3 | 4 | | | | 2 | |
| | { furr'd with Coney-wool, the Dozen Pair — | 4 | | | | | 2 | 8 |
| | { of Buck-Leather, the Dozen Pair — | 1 | | | | | 1 | |
| Glovers Clippings, the Fat or Maund — | | 2 | | | | | 2 | |
| Goose Quills, the Thousand — | | 2 | | | | | 1 | 4 |
| * Graves, the 100 Weight — | | 2 | 6 | | | | 1 | 10 |
| Gravers Tools. Vide Iron wrought. | | | | | | | | |
| Gun-powder, the 100 Weight, cont. 112 lb | | 2 | | | | | 2 | |
| Guts vocat. Ox-Guts, the Barrel — | | 1 | | | | | 1 | |
| H | | | | | | | | |
| Haberdashery Wares voc. | { Packthread, Incle, Tape, Fileting, Buttons of all Sorts, Hooks and Eyes, and all other Haberdashery, <i>Irish</i> making, not particularly rated, by the 100 Weight, cont. 112 lb — | 1 | | | | | 1 | |
| | | | | | | | | |

Hair

Outwards.

| | | RATES | | | DUTY by NATIVES. | | | |
|---|---|-------|----|----|------------------------|----|----|----------------|
| | | l. | s. | d. | l. | s. | d. | $\frac{1}{20}$ |
| Hair voc. | Harts-hair, the 100 Wt. cont. 112 lb | 1 | 12 | | | 1 | 7 | 4 |
| | Horse-hair, the 100 Wt. cont. 112 lb | 6 | | | | 6 | | |
| | * Kids Hair, the 100 Weight — | | 12 | | | | 7 | 4 |
| | Ox or Cow-hair, the 112 lb — | 2 | | | | 2 | | |
| Hair-cloth, the Piece — | | | 13 | 4 | | | 8 | |
| Harts-horn, the 100 Weight, cont. 112 lb | | 1 | 10 | | | 1 | 6 | |
| Hat-bands of Cruel, the Groce, cont. 12 Doz. | | | 5 | | | | 3 | |
| Hatmakers Strings. Vide Catlings. | | | | | | | | |
| Hatchets the Dozen. Vide Iron Ware. | | | | | | | | |
| Hats vocat. | Beavers and Demy-Casters, of Irish } making, the Dozen — | 2 | | | | 2 | | |
| | Felts, and all other Hats, the Dozen made of English or Irish Wool can be exported to Great Britain only. Vide Wool. | | 10 | | | | 6 | |
| | Hawk-hoods, the Dozen — | | 2 | 6 | | | 1 | 10 |
| Headings. Vide Starves. | | | | | | | | |
| Hemp-seeds, the Quarter, cont. 8 Bushels | | 2 | | | | 2 | | |
| Hemp-seed foreign Growth. Vide Flax-seeds. | | | | | | | | |
| Hides | tann'd or untann'd, the Hide, into England, or any other his Ma- jesty's Dominions — | | 6 | | | | 3 | 12 |
| | N. B. Bond is always given for landing the Hides in Great Britain, for the Security of his Majesty's Revenue. | | | | | | | |
| | Into any foreign Part, the Hide — | | 10 | | | | 6 | |
| Hogs alive, the Piece — | | | 1 | | | | | 12 |
| * Hog's Lard, the 100 Weight — | | | 18 | | | | 10 | 16 |
| Holsters, the Dozen Pair — | | | 10 | | | | 6 | |
| Hooks and Eyes. Vide Haberdashery. | | | | | | | | |
| Hoops for Barrels, the Thousand — | | | 13 | 4 | | | 8 | |
| Hoops exported to any Part beyond Seas, other than Great Britain, from and after the 1st of November, 1703, are to pay per Thousand, over and a- bove all Duties now payable for the same, 2 Annæ, cap. 2. — | | | | | | 5 | | |
| N. B. Bond is always given on Exportation of Hoops to Great Britain, for the Security of his Majesty's Revenue. | | | | | | | | |

Hops

| Outwards. | | RATES | | | DUTY by NATIVES. | | | |
|--|---|-------|----|----|------------------------|----|----|----------------|
| | | l. | s. | d. | l. | s. | d. | $\frac{1}{20}$ |
| Horns <i>vocat.</i> | Hops, the 100 Weight, cont. 112 lb — | 1 | 10 | — | — | 1 | 6 | — |
| | (blowing Horns, small, the Dozen — | — | 4 | — | — | — | 2 | 8 |
| | of Bucks, the 100 — | — | 4 | — | — | — | 2 | 8 |
| | Goats-Horns, the 100 Weight, } cont. 112 lb — | — | 10 | — | — | — | 6 | — |
| | Ink-Horns, the Dozen. Vide Ha- berdashery Wares. | — | — | — | — | — | — | — |
| | Horns for Lanthorns, the 1000 Leaves | 1 | — | — | — | 1 | — | — |
| | Ox-Horns, the 1000 — | 2 | 10 | — | — | 2 | 6 | — |
| | Powder-Horns, the Dozen — | — | 4 | — | — | — | 2 | 8 |
| | of Rams, the 1000 — | 1 | — | — | — | 1 | — | — |
| | of Sheep, the 1000 — | — | 3 | 4 | — | — | 2 | — |
| Horse- <i>vocat.</i> | Shoeing-Horns, the Dozen — | — | — | 8 | — | — | — | 8 |
| | Stags-Horns, the 100 — | 1 | 12 | — | — | 1 | 7 | 4 |
| | (Tips of Horns, the 1000 — | — | 15 | — | — | — | 9 | — |
| | Stone-Horses, Geldings or } Nags, into <i>England</i> or <i>Scot-</i> <i>land</i> , or any other <i>Englsh</i> } Plantation, the Piece — | 2 | — | — | — | 1 | 2 | — |
| Horse--- | into foreign Parts, the Piece — | 20 | — | — | — | 1 | — | — |
| | Collers, the 100, cont. 5 Score | 2 | — | — | — | 2 | — | — |
| Houghs. | Tails with Hair, the 100 } Weight, cont. 5 Score — | 1 | 10 | — | — | 1 | 6 | — |
| | <i>Vide Iron.</i> | | | | | | | |
| I | | | | | | | | |
| Iron wrought, viz. Axes, Adzes, } Houghs, Armour, Bits, Knives, Locks, Fowling-pieces, Muskets, Pi- stols, Scissers, Stirrups, and all Car- penters and Gravers Tools, Jack- work, Clock-work, and all Iron- mongers Wares perfectly manufac- tured, the 100 Weight, containing 112 lb — | | — | 10 | — | — | — | 6 | — |
| <i>Jack-work. Vide Iron wrought.</i> | | | | | | | | |
| Jewels, Precious Stones, and Pearls, Free. | | | | | | | | |
| <i>Incle. Vide Haberdashery.</i> | | | | | | | | |

Iron

Outwards.

RATES

DUTY
by
NATIVES.

| | | | | | | | | | |
|---|---|--|----|----|---|---|---|---|----|
| Iron | { | the Tun | 6 | 13 | 4 | — | 6 | 8 | — |
| | | Ordinance, the 100 Wt. cont. 112 lb | 1 | — | — | — | 1 | — | — |
| | | old Iron, the Tun | 6 | 13 | 4 | — | 6 | 8 | — |
| Iron-mongers Wares perfectly manufactur'd, Vide Iron wrought. | | | | | | | | | |
| K | | | | | | | | | |
| * | K | Elp, the Tun | 1 | 10 | — | — | 1 | 6 | — |
| | | Kerfies. Vide Woollen. | | | | | | | |
| Knives. Vide Iron Wares. | | | | | | | | | |
| L | | | | | | | | | |
| L | { | of Gold and Silver, the Pound | 1 | 16 | — | — | 1 | 9 | 12 |
| | | Ace of Velvet, the Pound. Vide Silk. | | | | | | | |
| Laths exported to any Part beyond Seas, other than Great Britain, from and after the 1st of November, 1703, are to pay per Thousand, over and a- bove all Duties now payable for the same, 2 Annæ, cap. 2. | | | | | | | | | |
| N. B. Bond is always given on Exportation of Laths to Great Britain, for the Security of his Majesty's Revenue. | | | | | | | | | |
| Lawns. Vide Cobweb Lawns. | | | | | | | | | |
| Lead | { | cast and uncast, the Fodder, con- taining twenty Hundred Weight | 20 | — | — | — | 1 | — | — |
| | | Ore, the Tun | 2 | — | — | — | 2 | — | — |
| Lime, the Chalder | | | 1 | 3 | 4 | — | — | 8 | |
| Linen, viz. | { | Flaxen or Hempen Cloth made or manufactur'd within this Kingdom and exported, is discharg'd of all Duties, by 2 Annæ, cap. 4. | | | | | | | |
| | | Shreds, the † Maund or Fat Yarn. Vide Yarn. | 2 | — | — | — | 2 | — | — |
| Linseed { the Quarter, cont. 8 Bushels— Foreign. Vide Flax-seed. | | | 3 | — | — | — | 3 | — | |
| Linsay-Woolsey. Vide Stuff. | | | | | | | | | |
| Lists of Cloth | { | the 1000 Yards | 1 | 10 | — | — | 1 | 6 | — |
| | | can be exported to Great Britain only. Vide Wool. | | | | | | | |

† 8 hundred Weight.

† 8 hundred
Weights.

| Outwards. | | RATES | | | DUTY by NATIVES. | | | |
|--|--|-------|----|----|------------------------|----|----|----------------|
| | | l. | s. | d. | l. | s. | d. | $\frac{1}{20}$ |
| Litharge of Lead, the 100 Weight, } cont. 112 lb | | | 4 | — | | | 2 | 8 |
| Locks. <i>Vide Iron wrought.</i> | | | | | | | | |
| Loom- work | { the Yard | | 6 | — | | | | 6 |
| | { of Wool, can be exported to Great Britain only. <i>Vide Wool.</i> | | | | | | | |
| M | | | | | | | | |
| Mantles | <i>Alt. Vide Corn.</i> | | | | | | | |
| | { of the best Sort, the Piece | | 6 | 8 | | | 4 | — |
| | { of the worst Sort, the Piece | | 3 | 4 | | | 2 | — |
| { of Wool, can be exported to Great Britain only. <i>Vide Wool.</i> | | | | | | | | |
| Mantling | { the Pack, containing 400 Yards, } | 6 | — | — | | 6 | — | — |
| | { 6 Score to the 100 | | | | | | | |
| | { of Freeze, the Yard | | | 3 | | | | 3 |
| { can be exported to Great Britain only. <i>Vide Wool.</i> | | | | | | | | |
| <i>Mortlings. Vide Wool.</i> | | | | | | | | |
| <i>Muskets. Vide Iron wrought.</i> | | | | | | | | |
| N | | | | | | | | |
| Nails of all Sorts, the 100 Weight, } | cont. 112 lb | | 5 | — | | | 3 | — |
| | Nuts, small, the Barrel, containing 3 Bushels | | 6 | 8 | | | 4 | — |
| O | | | | | | | | |
| Oat-meal, the Barrel | | | 6 | 8 | | | 4 | — |
| | <i>Oats. Vide Corn.</i> | | | | | | | |
| Oker, yellow or red, the 100 Weight, } | cont. 112 lb | 1 | — | — | | 1 | — | — |
| | * Ore, called Copper-Ore, the Tun | 3 | — | — | | 3 | — | — |
| Oxen, Cows or Steers, the Head | | 1 | — | — | | 1 | — | — |
| Oyl, called Train-Oyl, made in Ire- } | land, the Tun | 10 | — | — | | 10 | — | — |
| | Oysters, the small Barrel, in pickle | | 1 | 4 | | | | 16 |

Packthead

Outwards.

RATES

DUTY
by
NATIVES.

P

P Ackthead. *Vide Haberdaßbery.*

Parchment, the Roll

PASTEBOARDS, the Groce, cont. 12 Dozen

Pearls. *Vide Jewels.*Pease. *Vide Corn.*Pewter. *Vide Tyn.*Pistols. *Vide Iron wrought.*Plains. *Vide Cottons.*Plank. *Vide Boards.*Points of Leather, the small Groce, }
cont. 12 Dozen

Pork, the Barrel

Precious Stones. *Vide Jewels.*Purles of { the Piece
Broad-Cloth { can be exported to Great
Britain only. *Vide Wool.*

R

Rape-Cakes, the 1000

Rape { Oyl made in this Kingdom, and ex-
ported, from and after the 1st
of June, 1705, is to pay 4s. per
Tun, and so pro Rata. 2 Annæ,
cap. 7. & 6 Annæ, cap. 12.—Seed from and after the 1st of June,
1705, exported, is to pay per
Quarter, cont. 8 Bushels. 2
Annæ, cap. 7. & 6 Annæ, cap. 1.Rugs vocat. { Irish Rugs, the Yard
Irish Rugs for Beds, the Rug
of Wool, or mix'd with Wool, can be
exported to Great Britain only.
*Vide Wool.*Ruffling for Painters, the 100 Weight, }
cont. 112 lbRye. *Vide Corn.*

Sack-

| Outwards. | | RATES | | | DUTY by NATIVES. | | | |
|------------|--|-------|----|----|------------------------|----|----|----------------|
| S | | l. | s. | d. | l. | s. | d. | $\frac{1}{20}$ |
| S | Sack-Cloth to make Sacks, the Bolt or Piece. Vide Linen. | | | | | | | |
| | Saffron, the Pound | 1 | 10 | | 1 | 6 | | |
| | Sages, Vide Wool. | | | | | | | |
| | Scissors. Vide Iron wrought. | | | | | | | |
| | Searges. Vide Wool. | | | | | | | |
| | Shalloons, Vide Wool. | | | | | | | |
| | Sheep, the Score, alive into England | 2 | 10 | | 2 | 6 | | |
| | N.B. Live Sheep are prohibited to be exported by 8 Eliz. cap. 3. B. Vide p. 112, | | | | | | | |
| Shoes | old, the hundred Dozen Pair | 4 | | | 4 | | | |
| | all new Shoes, Boots and Slippers, } the Pound Weight | | | 6 | | | | 6 |
| | Shot. Vide Lead. | | | | | | | |
| | Shortlings. Vide Wool. | | | | | | | |
| Shreds and | the Pound | | | 6 | | | | 6 |
| | Pieces of } can be exported to Great Broad-Cloth } Britain only. Vide Wool. | | | | | | | |
| Skins | Badger skins, the Piece | | 1 | | | | | 12 |
| | Cat-skins, the 100 | 1 | 6 | 8 | 1 | 4 | | |
| | Calve-skins. Vide in C. | | | | | | | |
| | Deer-skins, the Piece | | 5 | | | | 3 | |
| | Dog-skins, the Dozen | | 2 | 6 | | | 1 | 10 |
| | Fox-skins, the Piece | | | 8 | | | | 8 |
| | Goat-skins, the 100, cont. 6 Score | 10 | | | 10 | | | |
| | Hare-skins, the Piece | | | 3 | | | | 3 |
| | Kid-skins, drest or undrest, the 100, } cont. 6 Score | 3 | | | 3 | | | |
| | Lamb-skins drest or undrest, the } 100, cont. 6 Score | 16 | 8 | | 10 | | | |
| | N. B. Lamb skins in the Wool can be exported to Great Britain only. Vide Wool. | | | | | | | |
| | Marteon-skins, the Piece | | 5 | | | | 3 | |
| | of Otter { raw, the Piece taw'd, the Piece Wombs, the Mantle | | 1 | | | | | 12 |
| | | | 1 | 4 | | | | 16 |
| | | 10 | | | | | 6 | |

Skins

Outwards.

RATES

DUTY
by
NATIVES.

| Outwards. | | RATES | | | DUTY by NATIVES. | | | |
|--|--|-------|----|----|------------------------|----|----|----------------|
| | | l. | s. | d. | l. | s. | d. | $\frac{1}{20}$ |
| Skins vocat. | Of Rabets or Coney { black, with Silver Hair, or } without, the 100, cont. 120 } | 1 | 6 | 8 | — | 1 | 4 | — |
| | Gray { season'd the 100, cont. 6 score stag, the 100, cont. 6 score taw'd, the 100, cont. 6 score taw'd or dy'd into Colours, the } | 1 | — | — | — | 1 | — | — |
| | | 10 | — | — | — | 6 | — | — |
| | | 13 | 4 | — | — | 8 | — | — |
| | | 1 | — | — | — | 1 | — | — |
| | 100, cont. 120 ——— } | 1 | 10 | — | — | 1 | 6 | — |
| | Sheep-skins taw'd with the Wool on, the 100, cont. 6 Score — } | — | — | — | — | — | — | — |
| | Can be exported to Great Britain only. Vide Wool. | | | | | | | |
| | Pelts drest or undrest, without the } Wool, the 100, cont. 6 Score } | 1 | — | — | — | 1 | — | — |
| | Sheep-skins with the Wool, the } 100, cont. 6 Score ——— } | 20 | — | — | — | 1 | — | — |
| Can be exported to Great Britain only. Vide Wool. | | | | | | | | |
| Soap | Squirrel-skins, the 1000 ——— | 2 | 10 | — | — | 2 | 6 | — |
| | Stag-skins, the Piece ——— | — | 10 | — | — | — | 6 | — |
| | Swan skins, the Piece ——— | — | 2 | 6 | — | — | 1 | 10 |
| | Wolf-skins, { the Piece ——— taw'd, the Piece ——— | — | 3 | 4 | — | — | 2 | — |
| | | 6 | — | — | — | 3 | 12 | — |
| | { hard, Irish making, the 100, cont. 112 lb the Barrel ——— | 10 | — | — | — | 6 | — | — |
| | 1 | — | — | — | 1 | — | — | |
| | Starch, the 100 Weight, cont. 112 lb — | 13 | 4 | — | — | 8 | — | — |
| | Staves. Vide Boards. | | | | | | | |
| | Steel, the 100 Weight, cont. 112 lb — | 1 | — | — | — | 1 | — | — |
| Steers. Vide Oxen. | | | | | | | | |
| Stirrups. Vide Iron wrought. | | | | | | | | |
| Stockings | Irish, the Dozen ——— | — | 2 | 6 | — | — | 1 | 10 |
| | Kersey { long, the Pair ——— short, the Dozen Pair ——— | — | 1 | — | — | — | 12 | — |
| | | 3 | 9 | — | — | 2 | 5 | — |
| | Leather, the Dozen. Vide Garments. | — | — | — | — | — | — | — |
| | Wool- { for Children, the Dozen ——— len { for Men, the Dozen ——— | — | 1 | 8 | — | — | 1 | — |
| | | 5 | — | — | — | 3 | — | — |
| | Wor- { for Children, the Dozen ——— sted { for Men, the Dozen ——— | — | 3 | 4 | — | — | 2 | — |
| | | 12 | 6 | — | — | 7 | 10 | — |
| | lower Ends of Worsted Stockings, } the Dozen ——— } | — | 6 | 8 | — | — | 4 | — |
| | of Wool, can be exported to Great Britain only. Vide Wool. | | | | | | | |

Stone-

| <i>Outwards.</i> | | RATES | | | DUTY by NATIVES. | | | |
|---|---|-----------|-----------|-----------|------------------------|-----------|-----------|----------------|
| | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
| <i>Stone-ware. Vide Earthen-ware.</i> | | | | | | | | |
| <i>Stuffs. Vide Wool.</i> | | | | | | | | |
| Sugar of all Sorts brought into this Kingdom, and after refin'd, and after made into Loaves, and exported by Way of Merchandize, the 100 Wt. cont. 112 lb | | | 10 | | | | 6 | |
| T | | | | | | | | |
| T Allow, the 100 Weight, cont. 112 lb | | 1 | 10 | | | 1 | 6 | |
| <i>Tape. Vide Haberdashery.</i> | | | | | | | | |
| Tapistry, or Darnix Hangings of what Sort soever made in Ireland, whereof any Part of Wool, the Pound Weight } Can be exported to Great Britain only. | | | | 6 | | | | 6 |
| <i>Vide Wool.</i> | | | | | | | | |
| Thrusms | the 100 Pounds, cont. 5 Score | | 6 | 8 | | | 4 | |
| | Woollen, can be exported to Great Britain only. <i>Vide Wool.</i> | | | | | | | |
| <i>Timber. Vide Boards.</i> | | | | | | | | |
| Tobacco pipes, the small Groce, cont. 12 Doz. | | | 1 | | | | | 12 |
| <i>Tobacco-pipe-Clay is prohibited to be exported by 13 & 14 Car. 2. cap. 18. B. Vide Wool 7, 8, 9. p. 131, 132.</i> | | | | | | | | |
| * Tongues, called Neats Tongues, the Dozen | | | 6 | | | | 3 | 12 |
| <i>Tyles. Vide E.</i> | | | | | | | | |
| Tyn | unwrought, the 100 Wt. cont. 112 lb | 7 | 6 | 8 | | 7 | 4 | |
| | wrought vocat. Pewter, the 100 Weight, cont. 112 lb | 5 | | | | 5 | | |
| V | | | | | | | | |
| V Inegar of Wine, the Tun | | 2 | 6 | 8 | | 2 | 4 | |
| W | | | | | | | | |
| W | the Yard | | | 4 | | | | 4 |
| | Admol } can be exported to Great Britain only. <i>Vide Wool.</i> | | | | | | | |
| Wax | hard, the Pound | | 2 | | | | 1 | 4 |
| | <i>Irish</i> , the 100 Weight, cont. 112 lb | 4 | | | | 4 | | |
| Weld, the 100 Weight, cont. 112 lb | | 1 | 5 | | | 1 | 3 | |
| <i>Wheat. Vide Corn.</i> | | | | | | | | |

Wine-

Outwards.

| | | | RATES | | | DUTY by NATIVES. | | | |
|---|---|-------|-------|----|----|------------------------|----|----|----------------|
| | | | l. | s. | d. | l. | s. | d. | $\frac{1}{20}$ |
| Wine Lees, the But | _____ | _____ | 1 | — | — | — | 1 | — | — |
| Woad { Irish, the Tun | _____ | _____ | 10 | — | — | — | 10 | — | — |
| Woad { Nets, the 100, cont. 5 Score | _____ | _____ | — | 10 | — | — | — | 6 | — |
| Wool { Irish, exported into that Part of | Great Britain called England, is discharg'd of all Duties, by 3 Geo. 2. cap. 3. | | — | — | — | — | — | — | — |
| Wool { Great Britain called England, is | | | — | — | — | — | — | — | — |
| Wool { discharg'd of all Duties, by 3 | | | — | — | — | — | — | — | — |
| † Geo. 2. cap. 3. | _____ | _____ | — | — | — | — | — | — | — |
| † Spanish, Free. | _____ | _____ | — | — | — | — | — | — | — |
| N. B. No Wool, Woolfells, Shortlings, Mortlings, Wool-flocks, Bay or Woollen-Yarn, Cloth, Serge, Bays, Kerseys, Says, Frizes, Druggets, Cloth-Serges, Shalloons, or any other Drapery, Stuffs or Woollen Manufactures whatsoever, made up or mix'd with Wool or Wool-flocks, can be shipp'd off from any other Ports in Ireland than Dublin, Waterford, Youghal, Kinsale, Drogheda or New-Ross; nor can be imported into any Part or Port beyond Seas, other than the following Ports in Great Britain, viz. Biddeford, Barnestaple, Minehead, Bridgewater, Bristol, Milford-haven, Chester, or Liverpool: In which Case Notice must first be given to the Commissioners of the Customs in England, or to the chief Customer or Collector in the Port where intended for, of the Quantity, Quality, Package, Marks, and Numbers of the Goods. Bond must be enter'd into, for his Majesty's Use, in treble the Value of the Goods, for their due Importation; and Licence taken out under Hands and Seals of said Commissioners, Customer, or Collector, where the Bond was given, which Licence they are to grant without any Fee or other Charge to the Person demanding the same. Licence must also be taken out from the Lord Lieutenant or other chief Gover- | | | — | — | — | — | — | — | — |

† The Stone of Wool, commonly called the great Stone, contains 18 Pound.

Outwards.

| | RATES | | | DUTY by NATIVES. | | | |
|--|-------|----|----|------------------------|----|----|----------------|
| | l. | s. | d. | l. | s. | d. | l ^o |
| nour of Ireland to export the same, for which Licence, a Fee, at the Rate of 4 d. per Stone, is paid. Bond must also be given in Ireland, by two suffici- ent Inhabitants for landing the Goods in England, pursuant to the Licences; which last Bonds are vacated by the Return of proper Certificates from the discharging Officers in England. Vide Wool per Tot. p. 130 to 139. | | | | | | | |
| Woolen Cloth { broad Woollen Cloth, or old Drape- ry, the Piece, cont. 36 Yards And so proportionally for greater or lesser Quantities } | 3 | 6 | 8 | — | 3 | 4 | — |
| { Kerfies, Serges, Says, and other Sorts of Stuffs, or new Draperies made in Ireland, the Piece } | — | 15 | — | — | — | 9 | — |
| Woollen-Yarn. Vide Yarn. | | | | | | | |
| Y | | | | | | | |
| Yarn vocat. Bay-Yarn or Woollen- Yarn exported into that Part of Great Britain called England, is dis- charged of all Duties, by 3 Geo. 2. cap. 3. § ult. Vide Wool. | | | | | | | |
| For every Pack of Linen-Yarn, call'd Irish Yarn, cont. 400 Pound Weight, at 6 Score to the 100— | 20 | — | — | 1 | — | — | — |
| And besides for every Pound of unstatute- able Linen-Yarn, (i.e.) not reel'd and made up as directed, 2 Annæ, Sess. 2. cap. 4. Vide Linen-Yarn 1, 2, in the Abridgment, p. 75. | | | | | | | 10 |
| Goods Inwards or Outwards not rated, to pay 5 l. per Cent. (according to their Value on the Oath of the Merchant.) | | | | | | | |

A DISTINCT
V I E W
OF THE
D U T I E S
Which Compose the
B O D Y of the **R E V E N U E**
O F
I R E L A N D,

According to their several
D E N O M I N A T I O N S.

W H E R E I N

The **NATURE** and **EXTENT** of each is fully
Explained; with the Method of computing
and collecting the same.



Advertisement.

IN Order to render the Practice of the Revenue more easy to the Apprehension, the several distinct Duties payable to his Majesty, are separately considered in the following View, their Nature and Application being very Different, tho' chargeable on the same Species of Goods. Care has been taken to make these Instructions as plain as possible, and to include all the useful Part of this Knowledge within the Limits of a few Pages.

The Manner of putting the Duties together, and making a total Charge, is taught in the latter Part of this Work, under the Method of making Entries.

The Authorities on which the following Directions are founded, are refer'd to by Notes at the Bottom of each Page. Where more References than one are connected by a single Brace, the Acts refer'd to contain some material Difference, the several Continuations of Temporary Laws not being inserted, where nothing new has been enacted.

T H E

T H E
R E V E N U E
O F
I R E L A N D

Arises from the following general Heads,
Viz.

| | | | |
|------------------------------|---|--------------------------------------|---|
| Import, and Export Duties | { | Custom | { Inwards, Outwards, |
| | | Excise, <i>called</i> Import-Excise, | |
| | | Additional Duties, | |
| | | Prizage, | |
| | | Light-Money, | |
| | { | Seizures, &c. | |
| * Inland Duties | { | Excise, <i>called</i> Inland Excise, | |
| | | Licences | { Beer and Ale, Wine, Strong-Waters, |
| | | Hearth-Money, | |
| | | Crown, Composition, and Quit-Rents, | |
| | | New Duty | { Coaches, Berlins, Chaises, &c. |
| | | on | { Plate |
| | | | { Cards and Dice } made in <i>Ireland</i> . |

Under which are comprehended the several particular Branches,
which compose the Body of the Revenue of *Ireland*.

* There are other Inland Duties belonging to the Crown, such as *First-Fruits, Twentieth-Parts, &c.* which, as they come not under Cognizance of the Commissioners, are not here taken Notice of. Neither does it appear necessary to insert any thing concerning *forfeited Estates*, tho' under Regulation of the Commissioners, being a tedious Affair, in which few Persons are concerned.

C H A P. I.

Of Custom Inwards.

* CUSTOM INWARDS.

IS a Duty payable in ready Money on all Goods and Merchandizes imported, except those enumerated in Page 347, and consists of two distinct Parts, *viz.*

1. TONNAGE.
2. POUNDAGE.

Tonnage. (a) 1 TONNAGE is a Duty on Wines, and certain enumerated Oyles: and as the Act of Customs prescribes an (b) Allowance of 10 *per Cent.* for Leakage, on all Wines Imported, out of the Monies received for the Subsidy, provided such Wines have not been fill'd up on Board, The following Table sets forth the Custom payable in each Case.

Wines 10
per Cent. for
Leakage.

* This Duty is granted to his Majesty, his Heirs and Successors for ever, from and after the 1st of December, 1661. *For the better guarding and defending the Seas against all Persons intending, or that may intend the Disturbance of the Intercourse of the Trade of this Realm; for better defraying the necessary Expenses thereof; and for Increase and Augmentation of his Majesty's Revenue.* By Stat. 15. Hen. 7. Our Sovereign Lord the King, and his Heirs, shall have, perceive, and levy of every 20 Shillings worth of all manner Merchandizes and Wares, brought into, or carried out of this Kingdom for Sale, Twelve-pence: Wine and Oyl only excepted. And that no Person shall bring any manner Merchandizes or Wares into this Land, break any Bulk, bring any Wares out of any Ship, or carry any Wares or Merchandizes over Seas out of this Land, or Ship, or put the same into any Boat or Ship, till they be enter'd in the Customers Book, on Pain of forfeiture of said Wares so not enter'd, half to the King, and the other half to the Spier and Finder of the same. The *Act of Customs* was made for Regulating the Prices of Goods Imported and Exported, by fixing certain Rates or supposed Values, according to which this Duty is to be levied. Some of these Rates are vastly under, and others considerably over the real Value; Commodities of common Use, such as Corn, &c. being low, and things tending to Luxury, such as Silk Manufactures, Spirits, &c. being very high. The most material Difference between this and the former Act, consists in imposing a double Duty on Goods imported by Aliens, and charging One Third Additional Custom on Goods imported from any part beyond Sea other than *Great-Britain*; the first to lay a Burthen upon the Trade of Foreigners, in order to keep it in our own Hands, and the other to encourage a mutual Intercourse of Commerce, between Subjects of the same Crown, and establish a Friendship upon the true Basis of Interest. I do not find whether any Duty was paid for Oyl before the *Act of Customs*, but certain Imposts were payable for Wines Imported, as appears by 11 *Eliz.* cap. 11, & 28. *Eliz.* cap. 4. Prizage is a distinct Duty from the Tonnage imposed by the Act of Customs, and is by § 3. particularly excepted.

(a) A. C. § 3.

(b) *Ib.* Rule 7. *vid.* Wines, 3. p. 123.
Denomi-

| WINE | Denominations. | Full | | | Unfilled | | |
|--|---|-----------|-----------|-----------|-----------|-----------|-----------|
| | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> |
| Custom or Tonnage to be paid down at Importation (c) Prizage Wines Excepted.) | For every Ton of Wine of the Growth of <i>France</i> , or any of the Dominions of the <i>French</i> King, or Crown of <i>France</i> , by natural born Subjects— | 3 | 10 | — | 3 | 3 | — |
| | By Strangers and Aliens— | 4 | 13 | — | 4 | 4 | — |
| | For every Butt or Pipe of <i>Muscadine</i> , <i>Malmfies</i> , <i>Cutes</i> , <i>Tents</i> , <i>Alicants</i> , <i>Bastard-Sacks</i> , <i>Canaries</i> , <i>Mallagoes</i> , and all other Wines, of the <i>Levant</i> , <i>Spain</i> , <i>Portugal</i> , or any of the Islands or Dominions to them, or any of them belonging, or elsewhere, by natural born Subjects— | 2 | 10 | — | 2 | 5 | — |
| | By Strangers and Aliens— | 3 | 6 | 8 | 3 | — | — |
| | For every Awme containing forty two Gallons of <i>Rhenish</i> Wine, of the Growth of <i>Germany</i> . By natural born Subjects— | — | 15 | — | — | 13 | 6 |
| | By Strangers and Aliens— | 1 | — | — | — | 18 | — |

N.B. Wines Imported in Bottles pay as full.

Prizage Wines pay for Custom by Prescription, viz.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|------------------------|-----------|-----------|-----------|
| When One Tun is due— | 00 | 15 | 00 |
| When Two Tuns are due— | 01 | 10 | 00 |

Which Custom is paid (in lieu of all other Duties whatsoever) by the Merchant-Importer, over and above the Prizage, or Composition for Prizage, and not by the Persons to whom Prizage is due.

(d) All Wines of the Growth of *France* or *Germany*, of the Aliens Custom on Wines. Growth of *Spain*, the Islands of the *Canaries*, or *Portugal*, *Ma-deirás*, or *Western* Islands, Imported in any other than Ships of the built of, or belonging to *Great-Britain*, *Ireland*, or the *Plan-*

(c) *Ibid.* § 3.

(d) A. N. § 9. *id.* Wines, 1. pa. 46. tations,

CUSTOM INWARDS. TONNAGE.

Wines from Great-Britain. *tations*, whereof the Master, and at least three fourths of the Mariners are Subjects, shall be deem'd Aliens Goods, and pay Strangers Duties accordingly, both to the Crown, and the Town or Port where Imported into, tho' the same do belong to Subjects.

(-) But Wines coming from *Great-Britain*, are to pay Subsidy or Custom as in the following Tables, being the Nett Subsidy of Tonnage and Poundage, and additional Duty, which ought to be repaid in *Great-Britain* on Exportation. *

The Certificates or Cocquets which come with the Wines, will shew whether the additional Duties were paid, or secured, in *Great-Britain* at Importation; according to which Circumstances, Duty is to be paid. When no Cocquet is produced, or when the Cocquet does not specify whether the Duties were paid down or secured, in each Case, the Duty is to be taken as if secured, being the highest Rate.

Where a Ship has only touched at some Port in *Great-Britain*, without landing her Wines, such Wines pay Custom or Subsidy as if Imported directly from the Place of their Growth, &c. Notwithstanding that other Goods may have been landed out of the Ship in such Port. The same Rule is to be observed in the like Case of all other kinds of Merchandizes.

* This has Reference to such Repayments only, as were made in *England*, 14 & 15 Car. II. when the Act of Customs passed in *Ireland*.

(e) A. C. § 35. *vid.* Goods, II pa. 46,

CUSTOM INWARDS. TONNAGE.

WINES from Great Britain.

If the additional Duty was secured in Great Britain at Importation, the Repayments were as follow, viz.

| | | LONDON. | | | | Out-Ports. | | | |
|-----------------------|-----------|----------|----|----|----------------|------------|----|----|----------------|
| | | per Tun. | | | | per Tun. | | | |
| | | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| French— | Fill'd up | 6 | 10 | — | — | 5 | — | — | — |
| | Unfill'd | 5 | 14 | 4 | 16 | 4 | 8 | — | — |
| Spanish and Portugal— | Fill'd up | 7 | 10 | — | — | 6 | — | — | — |
| | Unfill'd | 6 | 12 | — | — | 5 | 5 | 7 | 4 |
| Rhenish— | Fill'd up | 8 | — | — | — | 8 | — | — | — |
| | Unfill'd | 7 | — | 9 | 12 | 7 | — | 9 | 12 |

If the additional Duty was paid down in Great Britain at Importation, the Repayments were as follow, viz.

| | | | | | | | | | |
|-----------------------|-----------|---|----|----|----|---|----|----|----|
| French— | Fill'd up | 6 | 5 | 6 | — | 4 | 15 | 6 | — |
| | Unfill'd | 5 | 10 | 5 | 6 | 4 | 4 | — | 10 |
| Spanish and Portugal— | Fill'd up | 7 | 4 | — | — | 5 | 14 | — | — |
| | Unfill'd | 6 | 6 | 8 | 14 | 5 | — | 3 | 16 |
| Rhenish— | Fill'd up | 7 | 15 | 6 | — | 7 | 15 | 6 | — |
| | Unfill'd | 6 | 16 | 10 | 1 | 6 | 16 | 10 | 1 |

(f) TONNAGE ON OILS *

| | | by natural born Subjects | | | by Strangers and Aliens | | |
|-------------------------------------|---|--------------------------|----|----|-------------------------|----|----|
| | | per Tun. | | | per Tun. | | |
| | | l. | s. | d. | l. | s. | d. |
| For every Tun, cont. 252 Gallons of | Rape and Linseed Oils— | 1 | 10 | — | 1 | 17 | 6 |
| | Sevil, Majorca, Minorca, Apuglia, } Provence, or Portugal Oil— } | 2 | 12 | — | 3 | 5 | — |
| | Sallet Oil— | 3 | 3 | — | 3 | 18 | 9 |
| | Train Oil of Greenland— | — | 8 | — | — | 10 | — |
| | Train Oil of Newfoundland— | — | 6 | — | — | 7 | 6 |

* Vide Olive Oils, p. 348, for Alien's Custom.

(f) A. C. § 3.

N n

(h) OIL

CUSTOM INWARDS. TONNAGE.

Double Ali-
ens Custom
on Oil.

(^h) OIL or Blubber, made of any Kind of Fish whatsoever, not caught in Vessels truly and properly belonging to *English* Subjects, as Proprietors and right Owners thereof, and the Oil and Blubber aforesaid (which shall be accounted and pay as Oil) not made by *English* Subjects, shall pay double Aliens Custom, which is

| | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
|---------------------------------------|-----------|-----------|-----------|-------------------|
| For Train Oil of { <i>Greenland</i> — | 00 | 12 | 00 | } <i>per</i> Tun. |
| { <i>Newfoundland</i> — | 00 | 09 | 00 | |

For as single Aliens Custom is charged by the Act at the Rate of $\frac{1}{4}$ more than the Subsidy of the same Oils when imported by Subjects, so the Practice is to compute double Aliens Custom at $\frac{1}{2}$ more than is payable by Natives.

(ⁱ) Seal Oil of *Russia*, imported in Ships to *Great Britain* or *Ireland* belonging, and whereof the Master and, at least, $\frac{3}{4}$ of the Mariners are *English*, is not chargeable with Alien's Custom.

The Net Duties on Wines, in all Cases, are calculated in the Tables from p. 437 to 445. Vide the Explanation in p. 446.

The Net Duties on Oils are inserted in the Table, p. 453. Vide the Explanation, p. 454.

| | | | |
|---------------------------|----------------------|--|---|
| Re-payment of Tonnage. | (v) OILS exported | { by Subjects in 12 Months by Strangers in 9 Months } | draw back a Moiety, or one |
| | | | Half of the Subsidy or Custom paid for the same at Importa- tion. |

(¹) WINES exported have no Re-payment in Custom.

Poundage.

2. POUNDAGE is a Duty payable on all Goods and Merchandizes imported except Wines, and such Oils as pay Custom by Way of Tonnage, and these following, *viz.*

| | | | |
|---|--|---------------------|--|
| (h) A. N. §. 5. <i>vid.</i> Fish 1. p. | | (k) A. C. Rule 4. } | <i>vid.</i> Draw- backs, 1. p. 29. |
| 43. (i) <i>Ibid.</i> § 16. <i>vid.</i> Oils 2. p. | | (l) <i>Ibid.</i> | |
| 91. | | | |

Foreign

CUSTOM INWARDS. POUNDAGE.

| | |
|---|---|
| (^m) Foreign POT-ASHES or WOOD-ASHES | } Which are discharged from the Payment of all Duties whatsoever. |
| (ⁿ) All White and Brown LINNEN-CLOTH, made and manufactured in <i>Great-Britain</i> | |
| (^o) All Holland FLAX-SEEDS, or Flax-Seed or Hemp- Seed of <i>Russia</i> or <i>Muscovy</i> | |
| All BULLION, whether in Coin, Barrs or Plates. <i>Vid.</i> | |
| Book of Rates, <i>verbo</i> Plates | |
| WOOL } of all Sorts, (<i>per</i> Book of Rates, which see) | |
| TREES } | |
| (^h) LOOMS | |

And these Goods which pay a Nett Duty by Way of Custom without any Discount whatsoever, *viz.*

| | Nett Duty. | | |
|--|------------|-----------|-----------|
| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
| () BARK, <i>per</i> Barrel | — | — | 01 |
| () HEADINGS for Casks, BARREL-STAVES, or other STAVES for making Casks <i>per</i> Thou- sand, at 6 Score to the 100 | — | — | 06 |
| () HOOPS for making Casks, and LATHS, <i>per</i> thousand as before | — | — | 01 |
| () IRON unwrought, <i>per</i> Ton | — | 05 | — |
| (^p) ROCK SALT, <i>per</i> Ton | — | 01 | — |

(ⁱ) It is to be Levied and Collected at the Rate of Twelve- How to be
pence *English* Money of the Value of every Twenty Shillings rated.
of all Goods and Merchandizes, according to the several and
particular Rates and Values of the same, are they are particularly
rated and valued in the Book of Rates (^r); and in Case of Import-
tation of Goods not mentioned therein, the Subsidy of Custom is Unrated
to be collected and levied, according to the true Value and Price Goods.
of such Goods, to be affirmed upon the Oath of the Merchant,
in Prefence of the Customer, Collector, Comptroller, and Sur-
veyor, or any two of them.

(^m) 4 *Annæ*, cap. 4. § 11. *vid.* | pa. 63.

Flaxseeds, 1. pa. 42, *Looms*, 1. pa. 76,
Pot-Ashes, 1. pa. 102.

(ⁿ) 4 *Geo.* 1. cap. 6. § 5. *vid.* *Linen*,
7. pa. 73.

(^o) 2 *Annæ*, cap. 2. § 3. *vid.* *Iron*,

(^p) 8 *Annæ*, cap. 2. § 4. & 5. *vid.*
Salt, 2 pa. 109.

(^q) A. C. § 2. *vid.* *Goods*, 8. pa.
46.

(^r) *Ibid.* § 30. *vid.* *Ibid.* 9. pa. 46.

CUSTOM INWARDS. POUNDAGE.

Plantation Goods from *Great-Britain*.
 (s) All Commodities of the Growth or Manufacture of any of the *British Plantations*, first Imported into and landed in *Great-Britain*, and after Exported from thence into *Ireland*, are to pay but one half of said Subsidy. *N. B.* The *Cocquets* coming with the Goods from *Great-Britain*, will shew whether they be of the Growth or Manufacture of the *Plantations*.

One Third from a Foreign Part.
 (s) Foreign Commodities Imported by Subjects from any part beyond Seas, other than *Great-Britain*, shall pay One Third more in Subsidy of Poundage.

Goods from the *Plantations*.
 Goods Imported directly from the *British Plantations*, pay the full Custom as rated, but are Exempted from the Payment of One Third more.

Aliens Custom.
 (s) All Commodities or Merchandizes Imported by Strangers or Aliens, pay double the said Subsidy, exclusive of the One Third.

(t) The following Enumerated Goods, * Imported in any Ships, other than such as are of the built of, or belonging to *Great-Britain, Ireland*, or the *Plantations*, and whereof the Master, and at least three fourths of the Mariners are Subjects, shall be deem'd Aliens Goods, and pay Duty accordingly, both to the Crown, and the Town or Port into which they are Imported, *viz.*

| | |
|--|-------------|
| ALL GOODS of the Growth, Production, or Manufacture of <i>Muscovy or Russia.</i> | OLIVE Oyle, |
| AQUA VITÆ, | PITCH, |
| BOARDS, | POT-ASHES, |
| BRANDY, | PRUNES, |
| CORN and GRAIN of all sorts, | RAISINS, |
| FIGGS, | ROZEN, |
| FLAX, | SALT, |
| HEMP, | SUGAR, |
| MASTS, | TARR, |
| | TIMBER, |

CURRENTS,
 TURKEY COMMODITIES, } Pay the same, when Imported
 in Ships not *British*-built and
 navigated as aforesaid.

* Wines, *vid.* pa. 343. for Aliens Custom.

(s) *A.C.* § 35. *vid.* Goods, 10, 12, & 13. pa. 46, & 47. (t) *A.N.* § 9. *vid.* Wines, 1. pa. 127.

CUSTOM INWARDS. POUNDAGE.

(^v) FISH Dried or Salted, or any Whale-Fins or Whale-Bones not Caught in *British* or *Irish* Vessels, and Cured by *British* or *Irish* } shall pay double Aliens Custom or Alien's Custom. three Times the said Subsidy.

(^w) Out of the aforefaid Gross Subsidy of Poundage, there is to be allowed in all Cases, a Discount of 5 per Cent. Five per Cent.

The Method of computing said Subsidy of Poundage or Custom Inwards, is illustrated in the following Examples, *viz.* Methods of Computation.

EXAMPLE I.

50 Last of Pitch small Band at 12 Barrels each Last, Imported from Great-Britain. Goods from Great-Britain.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---|-----------|-----------|-----------|
| Pitch small Band, the last containing 12 Barrels, is rated at 2 <i>l.</i> for Custom in the Book of Rates, at which Rate, the Value of 50 Last amounts to | 100 | 00 | 00 |
| The Gross Subsidy, being 5 per Cent. of the Rate, amounts to | 005 | 00 | 00 |
| (^w) The Discount of 5 per Cent. of the Gross Subsidy, to be deducted, amounts to | 000 | 05 | 00 |
| The Remainder being the Nett Subsidy to be paid, amounts to | 004 | 15 | 00 |

EXAMPLE II.

50 Last of Pitch small Band British Plantation per Cocquet, Imported from Great-Britain. Plantation Goods from Great-Britain.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---|-----------|-----------|-----------|
| (^x) Half the former Rate is | 50 | 00 | 00 |
| Gross Subsidy at 5 per Cent. of the Value | 02 | 10 | 00 |
| Allowance at 5 per Cent. of the Subsidy | 00 | 02 | 06 |
| The Nett Duty to be paid | 02 | 07 | 06 |

(^v) A. N. § 5. *vid.* Fish, 1. pa. 47.
 43. (^x) Ibid. § 35. *vid.* Ibid. 10. pa. 46.
 (^w) A. C. Rule, 8. *vid.* Goods, 14.

EXAMPLE

CUSTOM INWARDS. POUNDAGE.

EXAMPLE III.

50 Last of Pitch small Band, Imported from Norway in a British Vessel.

| | | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|-----------------------------------|--|-----------|-----------|-----------|
| Goods from a Foreign Place. | The amount of the Rate at 2 <i>l.</i> per Last | 100 | 00 | 00 |
| | Gross Subsidy at 5 <i>l.</i> per Cent. | 005 | 00 | 00 |
| | (y) One third Part more in Subsidy as coming from a foreign Place | 001 | 13 | 04 |
| | Total Gross Subsidy | 006 | 13 | 04 |
| | Allowance or Discount at 5 <i>l.</i> per Cent. | 000 | 06 | 08 |
| | The Nett Subsidy to be paid | 006 | 06 | 08 |

EXAMPLE IV.

50 Last of Pitch small Band Imported in a foreign Ship, or a Ship not duly navigated.

| | | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|--------------|---|-----------|-----------|-----------|
| Aliens Duty. | The amount of the Rate | 100 | 00 | 00 |
| | Gross Subsidy at 5 <i>l.</i> per Cent. | 005 | 00 | 00 |
| | Allowance or Discount at 5 <i>l.</i> per Cent. | 000 | 05 | 00 |
| | Nett Subsidy | 004 | 15 | 00 |
| | (z) Nett Subsidy repeated as being deem'd Aliens Goods | 004 | 15 | 00 |
| | Total Subsidy to be paid | 009 | 10 | 00 |

After the Method of this Example, is Aliens Custom in all Cases computed.

EXAMPLE V.

10 Hundred Weight of Whalebone not Caught and cured by British.

(y) A. C. § 35. *vid.* Goods, 12. (z) A. N. § 9. *vid.* Wines, 1. pa.
pa. 47. 127.

CUSTOM INWARDS.

POUNDAGE.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|--|-----------|-----------|-----------|
| Whalebone is rated in the Book of Rates at 10 s. | | | |
| per 100 Weight for Custom, which for Ten } 100 Weight amounts to _____ | 005 | 00 | 00 |
| Gross Subsidy at 5 per Cent. _____ | 000 | 05 | 00 |
| Subsidy repeated, or Aliens Duty } which is } | 000 | 05 | 00 |
| (^a) Aliens Duty repeated } _____ | 000 | 05 | 00 |
| double Aliens Custom _____ | | | |
| Total Gross Subsidy _____ | 000 | 15 | 00 |
| Allowance or Discount at 5 l. per Cent. _____ | 000 | 00 | 09 |
| The Nett Subsidy to be paid _____ | 000 | 14 | 03 |

The foregoing Examples take in all Varieties of Cases in the Computation of Poundage or Custom Inwards.

N. B. Foreign Goods Imported from the Islands of *Guernsey* Goods from or *Jersey*, pay One Third more in Custom, as from foreign Parts; *Guernsey*, but Goods of the Product or Manufacture of those Islands, pay *Jersey*, or as from *Great-Britain*. The Native Commodities of the *Isleman* coming thence, pay also as from *Great-Britain*; (^b) but all Importation of foreign Goods from thence is prohibited.

Any Goods, except Wines and Tobacco, being damaged by Abatements Salt Water or otherwise, (^c) an Abatement is to be made for Damage. of the Subsidy, in proportion to the Damage received, which is to be ascertained by the Oath of two indifferent Merchants.

Wines and Tobacco can have no such Abatement, but if so Wines and corrupt as to be unmerchantable, such (^d) Tobacco shall be publicly Burnt, and discharged from the Payment of any Duty; and such (^e) Wines shall be staved and spilled, in the Presence of an Officer or Officers appointed for that purpose, and the Duties thereof repaid. For the Allowance or Compensation for Freight and Charges, *vid.* Wines, 11, and 13. pa. 129.

All Sugars and other foreign Goods and Merchandizes, which Repayments have been duely Entred, and Custom paid for the same Inwards; on Exportation being again Exported by Subjects in 12 Months, or Strangers in 9 Months; such Merchant Exporter is Intituled to a DRAWBACK or REPAYMENT of the (^f) one Moiety of the Custom or Poundage paid for the same at Importation, except the following Goods, which can have no Repayment in Custom, *viz.*

(a a) A. N. § 5. *vid.* Fifth, 1. pa. 43.

(b b) 12 Geo. 1. cap. 28. § 22. B. *vid.* Isle of Man, 1. pa. 63.

(c c) A. C. Rule, 11. *vid.* Abatement, 1. pa. 3.

(d d) *Ibid.* Rule, 6. *vid.* Tobacco,

3. pa. 123.

(e e) 12 Geo. 1. cap. 2. § 10. *vid.* Wines 10. pa. 128.

(f f) A. C. Rule, 4. *vid.* Drawbacks, 1. pa. 29.

CUSTOM INWARDS.

| | | | |
|--|---|----------------------|---------------------|
| Goods that have no Re-payment in Custom. | (38) FOREIGN GOODS Exported to the <i>Isleman</i> . | (h h) LINNEN | } Foreign whatever. |
| | (h h) CALLICOE. | (h h) SAIL CLOATH | |
| | (i i) GROCERY WARES of all Sorts. | (i i) WINES | |
| | (i i) HABERDASHERY | (i i) WROUGHT SILKS. | |
| | (h h) HOLLAND. | (i i) TOBACCO. | |

(g g) 12 Geo. I. cap. 28. § 21. B. Callicoe, 2. pa. 14.
vid. Isle of Man, 3. pa. 63. (ii) A.C. Rule, 4. *vid. Drawbacks*,
(h h) 6 Geo. I. cap. 7. § 6. *vid.* i. pa. 29.

CHAP. II.

Of Import Excise.

Import Excise. * **T**HAT Branch of EXCISE or NEW IMPOST commonly called IMPORT-EXCISE is a Duty of POUND-AGE payable on all Sorts of Goods, Wares, and Merchandizes whatsoever Imported, except

| | | |
|-----------------------------|--|---|
| Goods exempted from Excise. | THOSE Goods enumerated in page 347, which pay no Duty. | (b) HORSES, MARES, GELDINGS, or NAGGS. |
| | (i) AMMUNITION. | (a) JEWELS. |
| | (a) ARMS. | (b) INDICO. |
| | (c) BARK. | (b) INDICO DUST. |
| | (b) CABLES tarr'd or untarr'd. | (b) IRON ORE, and CINDERS. |
| | (a) CORN. | (c) LATHS. |
| | DRAPERY called { Old Drapery } { New Drapery } coming from Great-Britain. | (b) LINSEED. |
| | | (b) OAKHAM. |
| | (b) HEMPSEED. | (b) ORANGES and LEMONS. |
| | (c) HOOPS. | (d) ROCK SALT. |
| | | (b) STONES { Dog-Stones: called { Mill-Stones: |
| | | (i) VICTUALS. |
| | | (c) PRIZAGE WINES. |

* Granted for ever, from the 25th of December, 1661. for and towards the constant pay of the Army, and for defraying other publick Charges, in the Defence and Preservation of this Realm. This Duty was intirely new, and tho' payable on Goods Imported, yet from its Nature and original Institution, may not improperly be called an *Inland Duty*; and is the more considerable, as it is the Plan and Foundation of all Additional Duties since granted on any foreign Commodities.

(a) A. E. § 7. *vid.* Goods, 20. pa. 63.
48. (d) 8 *Annæ*, cap. 2. § 4. *vid.* Salt, 2. pa. 109.
(b) *per* Book of Rates.
(c) 2 *Annæ*, cap. 2. § 3. *vid.* Iron, (e) By Prescription.

And

IMPORT-EXCISE.

And these following Goods, which pay a Nett Duty by Way of Excise without any Discount, *viz.*

| | | Nett Duty. | | |
|-----|---|------------|-----------|-----------|
| | | <i>l.</i> | <i>s.</i> | <i>d.</i> |
| (f) | Barrel-Staves, or other Staves for making } Casks <i>per</i> 1000, at 6 score to the 100— | 00 | 00 | 06 |
| | Headings for Casks <i>per</i> 1000 as before— | 00 | 00 | 06 |
| | Iron unwrought <i>per</i> Ton— | 00 | 05 | 00 |

It is payable by (g) Shopkeepers, Retailers, or Persons im- When and
ploying the Commodities of their Importation for their own Use by whom
and Consumption, upon Importing, and before landing their Goods, payable.
and before they shall be suffered to receive or carry them away
from the Custom-House. But a (h) Merchant-Importer who
keeps neither Shop, nor Retail or Consumes the Commodities of
his own Importation, is intitled to receive his Goods, upon En-
tering into sufficient Obligation for double their Value, with Con-
dition, that he shall not deliver any of the said Goods to any of
the Buyers thereof, or to any Shopkeeper or Retailer whatsoever,
till such Time as the Excise thereof is duly paid by such Buyer,
Shopkeeper or Retailer, (i) from whom it then becomes due.

Hence arises that material Distinction in the Excise Laws of Wholesale
this Kingdom, between a Wholesale Merchant and a Retailer; Merchants.
the former having a Right to receive his Goods on Security, with-
out Payment of any Excise; and the latter being obliged to pay it
wholly down, before he can receive any part of his Goods, either Retailers.
from the Custom-House, or the Hands of the Merchant who Im-
ported the same *.

For the more regular collecting of this Duty, and for better Import-Ac-
counting with the Merchants Importers whose Goods are not count.

* Another material Distinction arises from the Nature of this Duty: for as
no Repayment is mentioned in the *Act of Excise*, so this Duty being once due,
can never be repaid. And as Wholesale-Merchants may discharge their Import-
Bonds by exporting their Goods before Sale, so they are intitled to withdraw
the Money which they deposited in lieu of their Bond. But Retailers are not
intituled to any Drawback, either by the Act it self, or any the most favourable
Construction of it.

(f) 2 *Anna*, cap. 2. § 3. *vid.* Iron,
pa. 63.

(g) A. E. § 8, & 23, *vid.* Excise,
5, & 6. pa. 35.

(h) *Ibid.* § 19, & 20. *vid.* Excise,
7, & 8. pa. 35.

(i) *Ibid.* § 21. *vid.* Excise, 9. pa.
35.

IMPORT-EXCISE.

liable to Excise 'till the Sale thereof, the *Act of Excise* directs ^(k), that an Account be kept with every such Merchant, by the Name of an IMPORT-ACCOUNT; to be charged on the Debtor side, with the several Species of Goods Imported by him, and discharged by the following Articles, *viz.*

Articles of
Discharge.

- (^k) 1. Such of said Goods as have been sold since their Importation, and the Excise paid by the Buyer thereof. *N. B.* (^l) A Barter, Truck or Exchange of Goods is to be deem'd a Sale, and Excise to be paid for the same.
- (^m) 2. Such as are sent by Land-Carriage into the Country, in which Case Excise for the same becomes due, and is to be paid by the Merchant upon ballancing his Import-Account, (^l) which must be done once in three Months or oftner.
- (^k) 3. Such as are sent † Coastways by Cocquet or Transfire.
- (^k) Such as are Exported into foreign Parts.

This IMPORT-ACCOUNT has been || by Agreement, discontinued, and at present every Importer pays down his Excise at Importation; with this difference, that all Merchants capable of such Account, have an Allowance or Discount out of the Excise, of 10 per Cent. 10 per Cent. on all Wines and Tobaccos, and 6 per Cent. on all other Goods ‡. But Retailers and Consumptioners pay down their Excise without any Deduction, as the Law directs.

† It is to be observed, that Goods sent Coastways by Cocquet or Transfire from one Port to another, are (in the Sense of the Excise-Law) a new Importation in the Place where last Landed. It is indeed provided, that the Person shipping them Coastways, shall not be discharged of his Import Account, till proper Certificates be returned of their being duly enter'd, and all requisites performed, in the Port where sent to; but then the Person to whom consigned in the last Port, has a right (if a Wholesale-Merchant) to receive them on entering into Bond for the Excise, and has the same Benefit, as if imported directly from beyond Seas; and they may in the same manner be sent to as many different Ports as there is Occasion, and Repayment may be granted. But in the Case of Goods sent by Land-Carriage it is quite contrary, for the Act says expressly that Excise shall be paid down for them, therefore no Repayment is in such Case due by Law.

|| The first Agreement that I have seen, is dated 21st October, 1679, none being then included, but such as obliged themselves to adhere to it for one whole Year, commencing 29th September, 1679, but being found of equal Benefit to the Crown and Subject, it became general, and is so continued at this Day.

‡ Coals, Slates, Coaches, and Chariots, have always been deem'd Retailers Goods, and excluded from the Benefit of 6 per Cent.

(^k) A.E. § 57, & 59. *vid.* Excise, 36.
11. & 13. pa. 36, & 37.
(^l) *Ibid.* § 22. *vid.* Excise, 10. pa. 36.

(^m) *Ibid.* § 58. *vid.* Excise, 12. pa.

IMPORT-EXCISE.

(ⁿ) This Duty is to be levied and collected according to the Import-Excise, how to be collected. several Rates and Values of the Goods, as they are particularly cise, how to be collected. rated in the *Act of Excise*, (§ which Rates are incerted in the second Column of the preceding Book of Rates,) viz. of the Value of every twenty Shillings of said Rates, Twelve-pence; and so in Proportion for a greater or lesser Quantity.

(^o) Goods not specified in the Excise Rates, pay according as Goods not rated how to be valued. such Goods are rated in the *Act of Customs*; and if omitted and not specified there, shall pay according as such Goods shall be rated and valued by the Sub-Commissioner, Collector, and Searcher for Excise in the Port or Place where the same shall happen to be Imported, viz. Twelve-pence for the value of every 20 Shillings, and so in Proportion for a greater or lesser Quantity.

(^p) But as all Druggs are to pay two Shillings of the Value Druggs. of every 20 Shillings; so where Druggs are unrated, their Value in Custom, on the Oath of the Importer, is always doubled in Excise, and the Duty thence calculated at the Rate of 5 *l. per Cent.* or 12 *d. per Pound.*

(^p) And as all sorts of Cordage, is to pay no more than 6 *d.* Cordage. of the Value of every 20 Shillings; it seems, by a parity of Reason, that any sort of Cordage unrated, ought only to pay in Proportion to half the Value in Excise.

The Method of computing this Duty is illustrated in the following Examples, viz. Methods of Computation.

EXAMPLE I.

10,000 Suttle Pounds of Tobacco British Plantation.

| | | | |
|---|-----|----|----|
| Under the Head of Tobacco in the Book of Rates, Tobacco of the <i>English</i> Plantations is rated, in the Excise Column, at 1 <i>s.</i> 8 <i>d. per</i> Pound, at which Rate the Value amounts to— | 833 | 06 | 08 |
| (^q) The Duty to be paid down by a Retailer at 5 <i>l. per Cent.</i> — | 041 | 13 | 04 |
| (^r) But to Wholesale-Merchants (who may, if they please, Bond the said Duty) an Allowance is given out of the same of 10 <i>l. per Cent.</i> on paying it down at Importation, which amounts to— | 004 | 03 | 04 |

Excise to be paid down by a Wholesale-Merchant 037 10 00

§ The difference between the original Rates, and these is set forth in the Advertisement preceeding the Book of Rates.

- | | |
|---|--|
| (ⁿ) A.E. § 6. <i>vid.</i> Goods, 18. pa. 48. | pa. 48. |
| (^o) <i>Ibid.</i> § 7. <i>vid.</i> Goods, 20. pa. 48. | (^q) <i>Ibid.</i> § 8, & 23. <i>vid.</i> Excise, 5, & 6. pa. 35. |
| (^p) <i>Ibid.</i> § 4, & 5. <i>vid.</i> Goods, 18. | (^r) <i>Per Agreement</i> as above. |

IMPORT-EXCISE.

EXAMPLE II.

300 Ounces of Gold Twist.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---|-----------|-----------|-----------|
| The Amount of the Rate at 6 <i>s.</i> 8 <i>d.</i> per Ounce } as in the Book of Rates_____ | 100 | 00 | 00 |
| (^q) Excise at 5 <i>l.</i> per Cent. to be paid down by } a Retailer_____ | 005 | 00 | 00 |
| (^r) If entred by a Wholesale-Merchant an Al- } lowance of 6 <i>l.</i> per Cent. is given which } amounts to_____ | 000 | 06 | 00 |
| Excise to be paid down by a Wholesale-Merchant | 004 | 14 | 00 |

EXAMPLE III.

*A Parcel of unrated Druggs, valued on the Oath of the Importer, at 20 *l.* 16 *s.* 8 *d.**

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|--|-----------|-----------|-----------|
| Druggs. (^s) The Custom Rate being doubled, as before } directed, amounts to_____ | 041 | 13 | 04 |
| Excise to be paid down by a Retailer_____ | 002 | 01 | 08 |
| Allowance at 6 <i>l.</i> per Cent. if Imported by a } Wholesale-Merchant _____ | 000 | 02 | 06 |
| Excise to be paid down by a Wholesale-Merchant | 001 | 19 | 02 |

And according to the Method of these Examples, is Excise in all Cases to be computed, except on (^t) Wines, which if not fill'd up on Board, have an Allowance of 10 *l.* per Cent. for Leakage as in Custom, and is thus calculated.

(^q) A. E. § 8, & 23. *vid.* Excise, 48.
5, & 6. pa. 35. (t) A. C. Rule, 7. *vid.* Wines, 8.
(^r) Per Agreement as above. pa. 128.
(^s) A. E. § 4. *vid.* Goods, 18. pa.

IMPORT-EXCISE.

EXAMPLE IV.

One Tun of Spanish Wine, unfill'd. *

| | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
|--|-----------|-----------|-----------|----------|
| Spanish Wine is valued per Ton in the Excise | 200 | 00 | 00 | } Wines. |
| Rates, at _____ | | | | |
| Gross Subsidy at 5 <i>l.</i> per Cent. _____ | 010 | 00 | 00 | |
| (^u) 10 per Cent. as in Custom, allowed for | 001 | 00 | 00 | } |
| Leakage _____ | | | | |
| Nett Subsidy to be paid down by a Retailer _____ | 009 | 00 | 00 | |
| (^x) 10 per Cent. for prompt Payment to be al- | 000 | 18 | 00 | } |
| lowed a Wholesale-Merchant _____ | | | | |
| Nett Subsidy to be paid down by a Wholesale- | 008 | 02 | 00 | } |
| Merchant _____ | | | | |

(^u) Goods damaged are to be viewed by Sworn Officers upon landing, and before housing of the same, and upon Report made by them, an Abatement is to be made in the Excise, not exceeding the Allowance given for the same Cause in Custom, according to which it is at all Times to be regulated. †

The *Act of Excise* makes no mention of any Repayment of this Duty, but as Goods Imported by a Wholesale-Merchant, if again Exported before Sale, are not liable to Excise; so this Duty is, in such Case, wholly repaid, deducting the Allowance given the Merchant at Importation; his Money being, in that Case, considered as a Deposit in Lieu of his Import-Bond, and therefore withdrawn on Exportation, according to the Nature and Intent of the Act; but Retailers are not intitled to any such Repayment.

* By *A. E.* All Wines of the Growth of *Spain*, or Dominions thereof, are rated at 200 *l.* per Tun, and all *French*, *Rhenish*, and other Wines whatsoever, at 140 *l.* per Tun, and their Excise (as being a Poundage Duty) ought to be computed as in this Example: But for avoiding many Inconveniences in Computation arising from the different Allowances or Discounts of 6 and 10 per Cent. it is always figured, and appears on the Entries in the Form of a Tonnage Duty, Particular Tables of which are inserted at the latter End of this Book.

† Corrupt Wines are to be staved, and damaged Tobacco burnt, *vid.* pa. 351.

(^u) *A. E.* § 31. *vid.* Abatement, 2. | (^x) Per Agreement, as above.
pa. 3, & 4.

Except,

Except,

| | |
|--|--|
| (y) { CALLICOE, HOLLAND, LINNEN SAIL-CLOATH } Foreign whatsoever | Which can have no Drawback or Repay- ment on Exportation. |
| (z) TOBACCO, or other Foreign Goods whatso- ever Exported to the <i>Isleman</i> | |

(y) 6 Geo. 1. cap. 7. § 6. *vid.* Cal- | (z) 12 Geo. 1. cap. 28. § 21. B.
licoes, 2. pa. 14. *vid.* *Isle of Man*, 3. pa. 63.

C H A P. III.

Of Additional Duties.

ADDITIONAL DUTIES.

ARE such temporary Taxes, as have been granted and continued, from Time to Time, on certain Goods, either as a farther Aid and Supply to the Crown, and as such are accounted for in the same Manner as the Customs, Excise and other hereditary Revenues of the Crown; or such as are appropriated to particular Uses, and of which separate Accounts are to be kept by the Collectors and other Officers, concerned in the Accounts of the Revenue.

ADDITIONAL DUTIES.

1. *Additional Duties * granted to the Crown.*

| | Duty. | | |
|--|-----------|-----------|-----------------|
| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
| (^a) BRANDY, Strong Waters, and Spirits perfectly made, and Spirits made and distilled of Wine, not above Proof, <i>per</i> Gallon— | 00 | 00 | 08 |
| (^a) BRANDY or Spirits above Proof, <i>per</i> Gallon | 00 | 05 | 00 |
| (^b) MOLOSSES the hundred Pounds | 01 | 00 | 00 |
| (^a) MUSLIN (white) the Yard | 00 | 00 | 06 |
| MUSLINS painted or stained are to pay <i>per</i> Yard 1 <i>s.</i> 6 <i>d.</i> to be applied to the Use of the Linen-Manufactures, <i>vid.</i> <i>Linen-Duties</i> , pa. 362. | | | |
| (^a) TOBACCO, the Pound | 00 | 00 | 3 $\frac{1}{2}$ |
| (^b) TREACLE the hundred Pounds | 01 | 00 | 00 |
| (^a) SILKS und STUFFS of CHINA, PERSIA, or the EAST-INDIES the Yard | 00 | 01 | 06 |
| (^a) † WINES the Ton | 04 | 00 | 00 |

Which Duties are to be (^c) paid over and above the Custom How to be and Excise, and (^d) collected and levied according to the Act of collected. Excise, and new Impost, *viz.* may be Bonded by Wholesale-Merchants, or if (as the present Practice is) such Merchants will pay down the same in ready Money, (^e) a Discount is allowed of 10 *l.* *per* Cent. on Wines and Tobacco, and 6 *l.* *per* Cent. out of 10 *per* Cent. the other Duties. But Retailers or Consumptioners are to pay down 6 *per* Cent. without any Allowance, pursuant to the Act of Excise.

The following Examples will illustrate the Method of computing these Duties.

* All additional Duties are granted to, and collected by Authority of the Crown; but these I call so in particular, to distinguish them from such as are applicable to particular Uses.

† Prizage Wines are not charged with this Duty.

(a) 1 Geo. 2. cap. 4. § 1. continued to 25 December, 1737, by 9 Geo. 2 cap. 1. § 2.

(b) 1 Geo. 2. cap. 4. § 5. continued to 25 December, 1737, by 9 Geo. 2 cap. 1. § 6.

(c) 1 Geo. 2. cap. 4. § 2. 9 Geo. 2. cap. 1. § 3.

(d) 1 Geo. 2. cap. 4. § 7. 9 Geo. 2. cap. 1. § 8.

(e) *Per* Agreement as above.

EXAMPLE

ADDITIONAL DUTIES.

EXAMPLE I.

One hundred Gallons of Spirits perfectly made single.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|--|-----------|-----------|-----------|
| (^f) 100 Gallons at 8 <i>d.</i> per Gallon, being the Gross Subsidy to be paid down by a Retailer, amounts to— | 03 | 06 | 08 |
| (^g) If Entred by a Wholesale-Merchant, his Allowance of 6 <i>l.</i> per Cent. amounts to— | 00 | 04 | 00 |
| Nett Additional Duty to be paid down by a Wholesale-Merchant ————— | 03 | 02 | 08 |

After the Method of this Example is the Duty to be charged on
Molasses, Muslin, Treacle, East-India Goods, and Spirits above Proof.

EXAMPLE II.

10,000 Pounds of Tobacco.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|--|-----------|-----------|-----------|
| Gross Subsidy to be paid down by a Retailer amounts, at 3 <i>d.</i> $\frac{1}{2}$ per Pound, to the Sum of ————— | 145 | 16 | 08 |
| Allowance or Discount at 10 <i>l.</i> per Cent. to a Wholesale-Merchant for prompt Payment— | 014 | 11 | 08 |
| Nett Additional Duty to be paid down by a Wholesale-Merchant ————— | 131 | 05 | 00 |

(^f) Pursuant to the *Act of Ex-*
cise,

(^g) According to Agreement as
above.

EXAMPLE

ADDITIONAL DUTIES.

EXAMPLE III.

One Tun of Wine Unfilled.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ |
|---|-----------|-----------|-----------|----------------|
| Gross Subsidy of one Ton of Wine— | 04 | 00 | 00 | 00 |
| 10 per Cent. to be allowed for Leakage— | 00 | 08 | 00 | 00 |
| <hr/> | | | | |
| Nett Additional Duty to be paid down by a } Retailer— | 03 | 12 | 00 | 00 |
| Allowance of 10 per Cent. to a Wholesale- } Merchant for prompt Payment— | 00 | 07 | 02 | 08 |
| <hr/> | | | | |
| Nett Additional Duty to be paid down by a } Wholesale Merchant— | 03 | 04 | 09 | 12 |

An Abatement of this Duty may be granted as in Excise, in proportion to any Damage the Goods may have received; but Wines and Tobacco being corrupt and unmerchantable are to be destroyed, *vid. pa.* 351. Abatement.

(^h) These Duties are wholly repaid on Exportation, as in the Case of Excise. But Wines, Strong Waters, Spirits perfectly made, and Spirits made and distilled of Wine, and Brandy or Spirits above Proof, unless Exported by Subjects in 18 Months, or Strangers within 12 Months, can have no such Repayment. Repayment.

(h) 9 Geo. 2. cap. 1. § 3. *vid. Spirits*, 3. *pa.* 121.

The Additional Duty of 8 *d.* per Gallon, on all Spirits Imported, was first granted by 1 Geo. I. cap. 3. and commenced the last Day of January, 1715.

By 4 Geo. I. cap. 2. a farther additional Duty of 12 *d.* per Gallon, was laid on all Brandy or Spirits above Proof, commencing 1 November, 1717. and by 12 Geo. I. cap. 1. a farther Duty of 3 *s.* 4 *d.* per Gallon, commencing 25 Decemb. 1725: which several Duties are collected into one Sum of 5 *s.* per Gallon, by 1 Geo. II. cap. 4. and so continued.

The Additional Duty on Molasses was first granted by 2 Annæ, cap. 4. and commenced the 7 Novemb. 1703.

By 7 Will. III. cap. 16. a Duty of 6 *d.* per Ell, was granted on all Muslin, but by 2 Annæ, cap. 4. the Duty of 6 *d.* per Yard, was imposed, commencing the 7 Novemb. 1703, and so continued.

By 7 Will. III. cap. 16. An Additional Duty was granted of 1 *d.* halfpenny per Pound on all Tobacco, which by 9 Will. III. cap. 29. was raised to 2 *d.* halfpenny, and by 10 Will. III. cap. 4. was advanced to 3 *d.* halfpenny, as at present, and commenced the 24 December, 1698.

The Additional Duty on Treacle was first granted by 6 Geo. I. cap. 4. and commenced 1 November, 1719.

The Additional Duty on East-India Goods, was first granted by 6 Annæ, cap. 1. and commenced the 29 September, 1707.

By 7 Will. III. cap. 16. An Additional Duty of 3 *l.* per Ton, was granted on all Wines, except of the Growth of Spain, or Dominions thereof: But by 1 Geo. I. cap. 3. an Additional Duty of 4 *l.* per Ton, as at present, was granted on all Wines Imported, and commenced the last Day of January, 1715.

LINEN-DUTIES.

LinenDuties 2. ADDITIONAL DUTIES appropriated to the Encouragement and Support of the Hempen and Flaxen Manufactures.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---|-----------|-----------|-----------|
| (^a) COFFEE, CHOCOLATE, and COCOA- NUTTS, <i>per</i> Pound Weight— | 00 | 00 | 03 |
| (^b) ALL white, Painted and Stained CALLICOES and Painted and Stained Muslins, <i>per</i> Yard— | 00 | 01 | 06 |
| (^b) ANY sort of LINEN-CLOTH, not of the Growth or Manufacture of GREAT-BRITAIN, <i>per</i> Yard— | 00 | 00 | 06 |
| (^a) TEA, <i>per</i> Pound Weight— | 00 | 01 | 00 |

how to be collected, Which Duties are to be (^c) paid over and above the Custom and Excise, and (^d) levied according to the *Act of Excise and New-Impost*.

6 per Cent. Abatement and Repayment. An Allowance of 6 *per Cent.* is given to Wholesale-Merchants for prompt Payment as in Excise, and the like Abatements on Account of Damage, and Repayments on Exportation are granted, except Foreign *Linens, Callicoes, and stained Muslins*, which are excluded from the Benefit of any Drawback or Repayment on Exportation.

How computed. The Method of Calculation is exactly the same with that of the Additional Duty on Spirits in pa. 360. which see.

To be separately accounted for, and how applied. (^f) A separate and distinct Account of these Duties is to be kept by the proper Officers, and the Collectors are to pay the same to the Vice-Treasurer or his Deputy, who shall give a separate Receipt accordingly, and (^g) shall pay all Money arising thereby, to the Trustees of the Linen Manufacture, to be by them applied to encourage and support the said Manufactures, and the Trade thereof in this Kingdom, and to no other Use.

3. ADDI-

(a) 1 Geo. 2. cap. 4. § 1. continued by 9 Geo. 2. cap. 1. § 2. to 25 December 1737.

(b) 8 Annæ, cap. 2. § 2. 9 Annæ, cap. 3. § 4. 1 Geo. 2. cap. 11. § 18. continued by 7 Geo. 2. cap. 10. § 5. to 25 December, 1744, and thence to the End of the next ensuing Session of Parliament.

(c) 9 Annæ, cap. 3. § 4. 7 Geo. 2.

cap. 10.

(d) 9 Annæ, cap. 3. § 5. 7 Geo. 2. cap. 10. 9 Geo. 2. cap. 1. § 7.

(e) 6 Geo. 1. cap. 7. § 6. *vid.* Callicoes, 2. pa. 14.

(f) 9 Geo. 2. cap. 2. § ult. *vid.* Loan-Duties, 6. pa. 76.

(g) 9 Annæ, cap. 3. § 7. 7 Geo. 2. cap. 10.

By 7 Will. III. cap. 16. an additional Duty was granted to the Crown, of *d.* *per* Ell, on Muslins, Callicoe, and all Sorts of Linen, except *Scotch*, which by

LINEN-DUTIES.

by that Act was charged with 6 *d.* per Yard. By 2 *Annæ*, cap. 4. Muslin and Linen were charged with 6 *d.* per Yard; and Callicoe of all Sorts with 1 *s.* 6 *d.* per Yard. By 8 *Annæ*, cap. 2. The additional Duties on Linen and Callicoe were appropriated to the Encouragement of the Linen Manufactures in this Kingdom, and by 9 *Annæ*, cap. 3. were directed to be paid to the Trustees appointed by that Act, to be by them applied for that Use and no other. By 3 & 4 *Annæ*, cap. 8. *B.* Liberty was given to Natives of *Great Britain* or *Ireland* to export white or brown Linen-Cloth of the Manufacture of *Ireland* to any *English* Plantations for the Space of 11 Years, which by 1 *Geo.* 1. cap. 26. *B.* was continued 1 Year longer; and by 3 *Geo.* 1. cap. 21. *B.* is farther continued during such Time as white and brown Linen-Cloth of the Manufacture of *Great-Britain* shall be imported Duty free into *Ireland*. In return for which Privilege, the additional Duty of 6 *d.* per Yard was taken of all *Scotch* Linen by 2 *Geo.* 1. cap. 13. and white and brown Linen-Cloth of the Manufacture of *Great Britain* was discharged from the Payment of all Duties whatsoever at Importation, during said Liberty of exporting white and brown *Irish* Linen-Cloth to the *English* Plantations, by 4 *Geo.* 1. cap. 6.

The additional Duty on Tea, Coffee, Chocolate, and Cocoa Nuts, was first granted and applied to the Use and Encouragement of the Linen Manufactures in this Kingdom, by 6 *Geo.* 1. cap. 4. and commenced the First of September, 1719.

LOAN-DUTIES.

3. ADDITIONAL DUTIES appropriated to the Payment of a Loan-Duty of 300,000 *l.* with Interest thereof at 5 *l.* per Cent. per *ties.* *Annun.*

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|--|-----------|-----------|------------------|
| * All Sorts of WINES of the Growth of } Portugal, per Tun————— | 01 | 13 | 00 |
| * All other Sorts of WINES, per Tun————— | 03 | 00 | 00 |
| All Manufactures made of SILK, except } the Manufactures of GREAT BRITAIN, CHINA, PERSIA, or the EAST-INDIES, per Pound Weight————— | 00 | 02 | 06 |
| (^a) { HOPS, per Pound Weight————— | 00 | 00 | 00 $\frac{1}{2}$ |
| All Sorts of VINEGAR per Tun————— | 01 | 00 | 00 |
| All CHINA, EARTHEN, JAPANED, } or LAQUERED WARE, as valued or rated for Custom by the Book of Rates ————— | 05 | per Cent. | |

* Prizage Wines are not charged with this Duty.

(a) 5 *Geo.* 2. cap. 2. § 10. continu'd to 25 December, 1737, by 9 *Geo.* 2. cap. 2.

LOAN-DUTIES.

How to be collected, These Duties are to be ^(b) paid over and above the Custom and Excise, and the former additional Duties in *p.* 359, ^(c) and to be raised, collected, and answered, according to the Act of Excise and new Impost, &c. with like Remedy of Appeal. The Allowance given to wholesale Merchants for prompt Payment, is 10 *l.* per Cent. on Wines, and 6 *l.* per Cent. on the other Goods, pursuant to the Practice in Cases of Excise.

How to be computed, The Calculation of this Duty on Wines is exactly the same, *mutatis mutandis*, with that in *p.* 361, and the rest are computed as the Duty on Spirits in *p.* 360.

China Ware, &c. There seems to be some Difficulty in ascertaining the Duty on *China*, Earthen, Japaned, or Lacquer'd Ware, but may easily be understood from the following Examples, *viz.*

Methods of Calculation.

EXAMPLE I.

5,000 Gally-Pots.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|--|-----------|-----------|-----------|
| Pots <i>vocat.</i> Gally-Pots, are valued for Custom in the Book of Rates at 2 <i>l.</i> per Hundred, containing 5 Score, which for 5,000 amounts to | 100 | 00 | 00 |
| Additional Duty at 5 <i>l.</i> per Cent. payable at Importation by a Retailer, &c. ———— | 005 | 00 | 00 |
| Allowance or Discount at 6 <i>l.</i> per Cent. to a Whole-sale Merchant for prompt Payment— | 000 | 06 | 00 |
| Nett Duty to be pay'd down by a Whole-sale-Merchant ———— | 004 | 14 | 00 |

EXAMPLE II.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---|-----------|-----------|-----------|
| A Parcel of Earthen-Ware unrated, valued on Oath for Custom at ———— | 08 | 06 | 08 |
| Additional Duty at 5 <i>l.</i> per Cent. of the Value, to be paid down by a Retailer ———— | 00 | 08 | 04 |
| Allowance of 6 <i>l.</i> per Cent. for prompt Payment to a Wholesale-Merchant ———— | 00 | 00 | 06 |
| Net Additional Duty to be paid down by a Wholesale Merchant ———— | 00 | 07 | 10 |

(b) 5 Geo. 2. cap. 2. § 10. 9 Geo. 2. cap. 2. § 4. *vid.* Loan-Duties 1. | (c) 5 Geo. 2. cap. 2. § 12. 9 Geo. 2. cap. 2. § 6. *vid.* *ibid.* 3. p. 76.

LOAN-DUTIES.

Abatement for Damage is made, and (d) Repayment on Ex-Abatement
portation is granted as in Cases of Excise, provided the Goods be and Repay-
exported by Natives within 18 Months, or Strangers within 12 ment.
Months after Importation thereof.

(c) There is likewise a Tax of 4 s. per Pound on all Salaries, 4 s. per Pound
Profits of Employments, Fees, or Pensions belonging to any Per- on Salaries
sons who shall not live and actually reside in this Kingdom for and &c. of Ab-
during the Space of 6 Calendar Months, at least, in each Year, sentees.
which is applicable to the same Purpose. The Method of collect-
ing and accounting for this Tax, see in the Act at large.

(f) A separate Account of these Duties is to be kept by the Separate Ac-
proper Officers, &c. and separate Receipts given by the Vice-count to be
Treasurer, or his Deputy, for all Money receiv'd for the same. kept.

(d) 5 Geo. 2. cap. 2. § 11. 9 Geo. 2. cap. 2. § 7 & 9. *vid. ibid.*
2. cap. 2. § 5. *vid. Loan-Duties 2.* 4, 5. p. 76.
P. 75. (f) 5 Geo. 2. cap. 2. 9 Geo. 2.
(e) 5 Geo. 2. cap. 2. § 13 & 14. cap. 2. § ult. *vid. ibid.* 6. p. 76.

By 3 Geo. 2. cap. 2. a farther Additional Duty of 13 s. per Tun on Wines
of the Growth of *Portugal*, and 2 l. per Tun on all other Sorts of Wine, to-
gether with the present Duty of 2 s. 6 d. per Pound Weight on Silk Manufac-
ture not made in *Great Britain*, *China*, *Persia*, or the *East-Indies*, and a far-
ther Duty of 4 d. per Gallon on all foreign Spirits (which last is since expired)
was granted for the Payment of 200,000 l. with Interest thereof at 6 l. per
Cent. By 5 Geo. 2. cap. 2. the Duty on Wines of the Growth of *Portugal* was
raised to 1 l. 13 s. per Tun, and all other Wines to 3 l. per Tun, which, with
the other Duties above, were appropriated to the Payment of a Loan of 300,000 l.
with Interest at 5 l. per Cent. per Annum.

4. ADDITIONAL DUTIES appropriated to the Encouragement Tillage Du-
of Tillage, &c. ties.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---|-----------|-----------|-----------|
| (a) { For every Pack of Cards imported | 00 | 01 | 00 |
| { For every Pair of Dice imported | 00 | 05 | 00 |
| (b) To be levied according to the Laws of Excise, and such Cards and Dice to be stamped. | | | |
| (c) For every Ounce Troy of Gold or Silver Plate imported, and so proportionably for a greater or lesser Quantity; to be paid down in ready Money by the Importer thereof, under the Penalties mentioned in Act of Excise, &c. | 00 | 00 | 06 |

(a) 3 Geo. 2. cap. 3. § 16.
(b) *Ibid.* § 17.

(c) *Ibid.* § 32.

(b) To

TILLAGE DUTIES.

(^d) To be paid over and above all other Duties now payable for the same, and granted for 21 Years, commencing the 25th of March, 1730.

- N. B.
1. Gold or Silver Plate exported at any Time out of this Kingdom, and again imported, is liable to the Duty of 6 *d.* per Ounce, unless the same has been paid before, either at the making, or some former Importation thereof.
 2. No Plate can be exempted from this, or any other Duty on Account of being old, except it be broke in Pieces, and imported as Bullion.

(d) 3 Geo. 2. cap. 3. § 19 & 32.

C H A P. IV.

Of Prizage and Butlerage.

Prizage.

PRIZAGE is an antient Duty payable to the Crown of *England* by Prescription, and signifies a certain Quantity of Wine taken for his Majesty's Use out of every Ship importing the same.

It was antiently unlimited, the *Quantum* being taken *ad arbitrium* by the King's Butler and Lieutenants; and accordingly has been variously collected at different Times and Places. But by 25 *Ed. 3. cap. 21. B.* it is ordained that the Steward of the King's House and Treasurer of the Wardrobe shall send to all Ports where Prizage is to be taken, and ascertain the Number or Quantity which the Butler shall take in each Port.

By whom to be ascertained.

And no greater Quantity to be taken.

The Penalty.

By the 43 *Ed. 3. cap. 3. B.* it is ordained, that the King's Butler, nor any of his Lieutenant's shall * buy, ingross, or take, by Colour of their Office, more Wines for the House and Expence of the King, &c. than they have in Commandment, on Pain of Imprisonment of their Bodies, and to be ransomed at the King's Will, and that as much as they take by Virtue of said Warrant shall be taken in ten Days, and (that done) the Merchants to be at Liberty to sell the Remainder of their Wines, &c.

* This relates to an antient Usage in *England* of paying the Merchant 20 *s.* for every Tun of Prizage Wines as a Compensation for Freight, but there is no such Practice here.

The present Settlement of Prizage in *Ireland* is as follows, *viz.*

When the Quantity of Wines, imported in any one Ship, Single Pri-
amounts to nine Tuns, and under eighteen Tuns, fingle Prizage, zage.
or one Tun is taken.

When fuch Quantity amounts to, or exceeds eighteen Tuns, Double Pri-
double Prizage, or two Tuns are taken. zage.

When fuch Quantity is under nine Tuns, no Prizage is due : nor
can any more than two Tuns be taken out of any one Ship in the
fame Voyage.

It is either taken in Kind, according to its original Institution, Prizage, how
or a certain Sum paid in Lieu thereof by the Importer. If in to be taken.
kind, * half the Quantity is taken by the proper Officers from
before the Mast, and the other half from behind the Mast.
When not taken in Kind, the following Rates are fettled by Agree-
ment to be paid in Lieu thereof, and are received and accounted
for by the Collector of the Port where fuch Prizage becomes due,
in like Manner as any other Duties due to the Crown.

RATES fettled by Agreement to be paid in Lieu of Prizage.

By Compo-
fition.

| | | | |
|------------------------------|----------------------|-------|-----------|
| | | | <i>l.</i> |
| French Wine | { for fingle Prizage | _____ | 30 |
| | { for double Prizage | _____ | 45 |
| Malago Wines and Sherries | { for fingle Prizage | _____ | 40 |
| | { for double Prizage | _____ | 60 |
| Canary — | { for fingle Prizage | _____ | 50 |
| | { for double Prizage | _____ | 75 |

Prizage Wines taken in Kind are fet up to publick Sale by Inch In Kind.
of Candle, and the Produce thereof paid to the Collector, and ac-
counted for as before.

There is alfo a Custom of 15 *s.* per Tun payable on prizage Custom of
Wines by Prefcription, *vide* p. 343. Prizage.

BUTLERAGE is an antient Duty payable to the Crown of Eng- Butlerage.
land by *Charta Mercatoria*, without Limitation, upon all Wines
imported by Strangers, and is 2 *s.* per Tun without Discount, but
does not extend to *Ireland*.

* In the Cafe of *Kenicot* and *Bogan*, *Hill. 8 Jac. B. R.* it was refolved by
the whole Court, that the King is not obliged to take his Duty in this Form ;
For where two Tuns are due by Law, he may take which two Tuns he pleafes.
It was likewise refolved, that if a Merchant import Wines, fuppofe 20 Tuns,
though he unlade only one Tun, yet if Bulk be once broken, the King is inti-
tuled to his whole Prizage, or 2 Tun. *Vide Ylverton, Fel. 198.* The whole
Cafe is very curious, and worth the Reading.

There

PRIZAGE.

There is no (a) Abatement or Repayment whatever on Account of † Prizage or Butlerage.

† By the Nature of this Duty, which tho' compounded for, is always supposed to be taken in Kind, and no Restitution is, or can be due.

(a) 12 Geo. 1. cap. 2. § 11. *vid.* Wines 12, p. 129.

C H A P. V.

Of Light - Money.

Light-Money.

* LIGHT-MONEY

Payable on Foreign Ships.

At 4 *d.* per Tun in each Voyage.

IS a Duty on all Foreign Ships trading to or from *Ireland*, and is due by Prescription, towards the Maintainance of his Majesty's Light-houses in this Kingdom.

It is payable at the Rate of 4 *d.* for every Tun of the Burthen of such Ships, and becomes immediately due upon their Arrival in any Port of *Ireland*. No more than 4 *d.* per Tun is taken for any one Voyage, tho' several Ports may be touch'd at in the Course of it. The Payment will appear from the Receipt or Certificate of the Collector receiving the Light-money, which is given to prevent any Disputes that may possibly arise about it, on their putting into any other Harbour in the Kingdom during the same Voyage.

It is collected according to the Returns of the Surveyors, who measure the Ships, and compute the Tonnage according to this

R U L E.

How to compute the Tonnage of a Merchant-Ship.

Multiply the Length of the Keel (*taken within board, so much as she treads on the Ground*) by the Breadth at the Midship-beam, (*taken within Board from Plank to Plank*) and the Product by the Depth of the Hold, and divide this last Product by 94, and the Quotient will be the Burthen of the Ship in Tuns.

* *Edy-stone* and *Skerries* Light-money are both payable in *Ireland*, by particular Acts of Parliament, which you will find abridged under their respective Titles, p. 30, 31, 117, 118, 119, & 120. But as they are no Part of his Majesty's Revenue, they do not come within the Compass of my Intention here.

LIGHT-MONEY.

Or take half the Breadth at the Midship Beam for the Dépth; and work as before. *Vide 6 Geo. 1. cap. 21. § 33. B.*

But in Kings Ships where Allowance is to given for Ordnance, Masts, Sails, Cables, or Anchors; divide the last Product by 100, and the Quotient is the Ships Burthen.

For a more exact Gauge of such Ships, the Measurement ought to be taken in Feet and decimal Parts of a Foot. But as the Feet on most Rules are divided into Inches, and not decimally, the following is a Table of Decimals of the nearest Value to any Number of Inches under a Foot. I say, *of the nearest Value*, because none but the Decimals annexed to 3, 6, and 9 Inches are exactly true, the rest are either deficient or redundant.

The TABLE.

| Inches. | Decimals: |
|---------|-----------|
| 1 | ,0834 |
| 2 | ,1666 |
| 3 | ,25 |
| 4 | ,3334 |
| 5 | ,4166 |
| 6 | ,5 |
| 7 | ,5834 |
| 8 | ,6666 |
| 9 | ,75 |
| 10 | ,8334 |
| 11 | ,9166 |

The vulgar Method is not only in general more concise, but in most Cases more true; performing by Division, what the other performs by Multiplication; and as it may be useful in many other Cases, where Measurement is taken in Inches, have subjoined the following Table of Divisors, by which any Number of Feet being divided, the Quotient will give the true Product, as if multiplied in any other Manner by such Number of Inches.

| Inches. | Divisors. |
|---------|-----------|
| 1 | 12 |
| 2 | 6 |
| 3 | 4 |
| 4 | 3 |
| 5 | 4 & 6 |
| 6 | 2 |
| 7 | 4 & 3 |
| 8 | 3 & 3 |
| 9 | 2 & 4 |
| 10 | 3 & 2 |
| 11 | 3 & 3 & 4 |

N. B. Where more Divisors than one are set down, divide the Number of Feet by each, and the Sum of the Quotients will give the Product.

EXAMPLE.

LIGHT-MONEY.

EXAMPLE.

What is the Product of 1654 Feet by 8 Inches.

Decimally.

$$\begin{array}{r} 1654 \\ ,6666 \\ \hline 9924 \\ 9924 \\ 9924 \\ 9924 \\ \hline \end{array}$$

1102,5564 Product in Feet—deficient.

By the vulgar Method.

$$\begin{array}{r} 1654 \text{ Feet.} \\ 8 \text{ Inches.} \\ \hline \frac{1}{3} \text{ — } 55 \frac{1}{3} \\ \frac{1}{3} \text{ — } 55 \frac{1}{3} \\ \hline \end{array}$$

Exact — 1102 $\frac{2}{3}$ Product in Feet.

Dimensions of the St. *Joseph* of *Bilboa*.

George del Cottaro, Master.

| | Feet. | Inches. | Tuns. |
|-----------------------------------|-------|---------|-------|
| Length of the Keel ————— | 50 | 00 | } 64 |
| Breadth at the Midship-Beam ————— | 15 | 06 | |
| Depth of the Hold ————— | 07 | 09 | |

Decimally.

$$\begin{array}{r} 50 \\ 15.5 \\ \hline 775.0 \\ 7.75 \\ \hline 38.75 \\ 542.5 \\ 5425. \\ \hline \text{Tuns.} \\ 94)6006.25(63.9 \text{ nearly.} \\ 564 \\ \hline 366 \\ 282 \\ \hline 84 \end{array}$$

By the vulgar Method.

$$\begin{array}{r} 50 \\ 15 \frac{1}{2} \\ \hline 550 \\ 25 \\ \hline 775 \\ 7 \frac{3}{4} \\ \hline 5425 \\ 387 \frac{1}{2} \\ 193 \frac{3}{4} \\ \hline \text{Tuns.} \\ 94)6006 \frac{1}{4}(63 \frac{8}{9} \text{ nearly.} \\ 564 \\ \hline 366 \\ 282 \\ \hline 84 \end{array}$$

C H A P. VI.

Of Custom Outwards:

CUSTOM OUTWARDS *

Custom
Outwards.

IS a Duty of Poundage on all native Commodities or Manufactures to be carried out of this Kingdom, Except

These Articles, which pay no Duty on Exportation, *viz.*

| | | |
|--|--|--|
| <p>(a) CORN <i>voc.</i></p> <p>(b) FUSTIANS of <i>Irish</i> making of all Sorts.</p> <p>(c) GARMENTS or wearing Apparel of all Sorts.</p> <p>(d) JEWELLS, PRECIOUS-STONES, and PEARLES.</p> <p>(e) IRISH LINEN CLOTH.</p> <p>(f) { WOOL, ————— } exported to <i>England</i>.</p> <p>(g) { WOOLEN and BAY-YARN, } exported to <i>England</i>.</p> | <p>{ MALT — } at 10 s.</p> <p>{ BEAR — } at 10 s.</p> <p>{ BARLEY — } at 9 s.</p> <p>{ RYE — at 9 s.</p> <p>{ WHEAT — at 14 s.</p> | <p>{ or under <i>per</i> Quarter, cont. 8 Goods ex- Bushels, exported in <i>British</i> or cepted. <i>Irish</i> built Shipping, whereof the Master, and at least, $\frac{2}{3}$ of the Mariners are Subjects.</p> |
| | | |
| | | |
| | | |
| | | |

(e) It is to be levied and collected at the Rate of 12 *d.* *English* Custom by Money of the Value of every 20 s. of all Goods and Merchandizes exported, according as such Goods are particularly rated and valued in the Rates Outwards. (f) And if the Goods to be exported are not mentioned therein, the Subsidy of Custom is to be collected according to the true Value and Price thereof, to be ascertained by the Oath of the Merchant in Presence of the Customer, Collector, Comptroller and Surveyor, or any two of them.

(g) Aliens exporting the native Commodities or Manufactures of By Aliens, this Kingdom shall pay double said Subsidy, or 2 s. *per* Pound.

(h) It is to be paid before shipping the Goods, on Pain of forfeiture When payable.
ing such Goods or their Value.

* Granted for ever, from and after the First of December, 1661, *vid.* the Note on *Custom Inwards*, in p. 342.

(a) 6 Annæ, cap. 18. § 2. *vid.* Corn 2. p. 25.

(b) *Per* Book of Rates.

(c) 2 Annæ. cap. 4. § 5. *vid.* Linen 1. p. 72.

(d) 3 Geo. 2. cap. 3. § ult. *vid.* Wool 37. p. 139.

(e) A. C. § 2. *vid.* Goods 8. p. 46.

(f) *Ibid.* § 30. *vid.* *Ibid.* 9. p. 46.

(g) *Ibid.* § 3. *vid.* Aliens 5. p. 6. *Ibid.* § 35. *vid.* Goods 13. p. 47.

(h) *Ibid.* §. 12. *vid.* Customs 2. p. 26. A. E. § 10 & 17. *vid.* Goods 23 & 29. p. 50.

CUSTOM OUTWARDS.

Foreign
Goods ex-
ported.

(i) Foreign Goods may be shipp'd off without Payment of any Subsidy Outwards, upon due Proof that the same were duly entred and the Duty thereof paid Inwards: Unless such Goods have been altered in their Property by Manufacture or otherwise since their Importation, in which Case they are subject to Duty.

Empty Syder-Hogsheads, and other empty Casks, Cases, &c. formerly imported, pay Custom Outwards *ad Valorem*, because no Duty is charged Inwards for any Outward Bulk or Package, &c. except GLASS-BOTTLES, in which Syder, Beer, Water, &c. have been imported, and which are intituled to a Repayment.

N. B. There is no Allowance or Discount whatsoever out of this Duty.

Method of
computing.

EXAMPLE.

200 Barrells of Beef to be exported.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---|-----------|-----------|-----------|
| Beef is rated in the Rates Outwards at 1 <i>l.</i> per Barrel, which amounts to | 200 | 00 | 00 |
| By a Native. Custom at 5 <i>l.</i> per Cent. payable by a Native | 10 | 00 | 00 |
| If belonging to an Alien, the Custom must be repeated | 10 | 00 | 00 |
| By an Alien. Custom to be paid by an Alien | 20 | 00 | 00 |

There is likewise an Additional Duty or Custom payable on Exportation of the following Goods over and above the forementioned Custom, *viz.*

| Additional Duty. | | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
|---------------------|--|-----------|-----------|------------------|--|
| (k) { | TIMBER OR PLANK, the Tun | 02 | 10 | 00 | } except to G. Britain, in which Case Bond is given for the due Exportation thereof. |
| | HOOPS OR LATHS, the Thousand | 00 | 05 | 00 | |
| | STAVES OR HEADINGS, the Thousand | 03 | 00 | 00 | |
| (l) { | LINEN-YARN unstapleable, (<i>i. e.</i>) not made up and reel'd in the Manner as directed by the Statute) per Pound | 00 | 00 | 00 $\frac{1}{2}$ | |
| (m) { | HEMP-SEED, or FLAX-SEED, Foreign, per Hogthead | 00 | 05 | 00 | |

(i) A. C. Rule 5. *vid.* Goods 17, p. 47.

(k) 2 Annæ cap. 2. § 4. *vid.* Timber 1. p. 123.

(l) 2 Geo. 1. cap. 13. § 13. *vid.* Linen-Yarn 1, 2. p. 75.

(m) 7 Geo. 2. cap. 10. § 2. *vid.* Flax-seed 2, 3. p. 42, 43.

(n) TIMBER

CUSTOM OUTWARDS.

(ⁿ) **TIMBER or PLANK** made up in any Ship or Vessel is wholly free and exempt from all Duties.

There is no Difference in this Duty of Custom Outwards, whether the Goods be exported in an *English* or a Foreign Ship, but Natives pay the same Custom, and Aliens pay double in each Case.

(^o) If a Merchant makes Entry of Goods Outwards, and shall not ship the whole Quantity so entred, he may, on Certificate of the discharging Officer, and his own Oath testifying the Quantity short shipp'd, obtain a Permit for shipping so much on another Ship.

(^p) Any Goods belonging to a Denizen, whereof the Duties Outwards have been paid, being perished at Sea or taken by Pyrates, and due Proof being made of the same by Oath of two credible Witnesses, at least, in the Court of *Exchequer*; the Merchant may obtain an Order of said Court for shipping off so much other Goods, Custom free, as shall be equal in Custom with the Goods so lost.

N. B. This Order of the Court of *Exchequer* must be confirmed by the Commissioners of the Revenue before the discharging Officers ought to comply therewith.

(ⁿ) 2 Annæ, cap. 2. § 5. *vid.* Timber 2. p. 123.

p. 47.

(^o) A. C. Rule 26. *vid.* Goods 15.

(^p) *Ibid.* § 4. *vid.* Goods 16.

p. 47.

C H A P. VII.

Of Fines and Seizures.

UNDER this Head is comprehended, all Money arising to the Crown by Prosecutions on Breaches of the Custom and Excise Laws, and also the King's Moiety of the Produce of all Seizures which have been condemned and sold according to Law.

In the Port of *Dublin* there is a particular (¹) Officer for registering all Seizures, Informations, Claims, Judgments, Fines, &c. and attending the Commissioners on all Trials, Sales, &c. He likewise receives the Informers Moiety of all Fines and Seizures

(1) A. C. § 23, & Rule 40. *vid.* Seizures 4, 6. p. 110.

which

FINES and SEIZURES.

How applied. which arise from Breaches of the Laws of Excise, for which he gives a particular Receipt, and the King's Moiety is afterwards paid to the Collector, who gives a Receipt for the same. But in all other Ports and Districts the Collectors receive the Whole, and after deducting the necessary Charges, divide the Remainder equally between the King and the Informer. Any Allowance of Expences, &c. in the Port of *Dublin*, must be by Order of the Commissioners.

Directions in relation to Seizures.

When a Seizure is made ^(b) pursuant to any * Laws of Excise, it ought immediately to be lodged in the King's Stores, and an Account of the Goods, with the Circumstances relating to them, such as in whose House, Field, &c. and in what Part, or Place, of such House, Field, &c. found; and in what Manner concealed, &c. must be made to the Commissioners, if in the Port of *Dublin*, or the Collector in any other Place, that Information may be enter'd, and Proceedings thereon made according to Law: ^(c) and if no Person claims or clears the Goods in 21 Days after Seizure, they become absolutely condemned and confiscated.

Claims.

Those that have a Mind to claim, must apply for that Purpose to the Commissioners in the Port of *Dublin*, or the Collector in any other Port or District, upon which a Day will be appointed for Trial: And if the Claimant cannot make it appear that the Duties of such Goods were duly paid, they shall then be forfeited, and in some Cases the Claimant becomes liable to farther Fines or Prosecutions. *Vide* Harbourers 1. Illeman 2. Plantations 16, 17, &c. in the *Abridgment*.

Appeals.

Qu. Whether any Appeal will lie against a Condemnation of Wool or Woollen Manufactures?

If any Person shall judge himself injured by the Proceedings or Sentence of the Commissioners or Sub-Commissioners, he may ^(d) appeal to the Commissioners for Appeals, who have a Power either to confirm or reverse the same. But such Appeal must be made within ^(e) two Calendar Months after Judgment given by the Commissioners or Sub-Commissioners, or else it cannot be received.

N. B. This is the last Remedy provided, in such Case, by the Laws of Excise.

* Seizures on the Act of Customs are likewise to be sent immediately to the King's Stores, and the like Account of Circumstances be given to the Commissioners and Register of Seizures in the Port of *Dublin*, in order to exhibit Informations and commence Prosecutions in the Exchequer. A. C. Rule 37 & 38.

(b) A. E. § 53. *vid.* Seizures 8. p. 111.

(c) *Ibid.* § 53, 54, & 71. *vid.* Seizures 9, 10, 11. p. 111.

(d) *Ibid.* § 65 & 66. *vid.* Appeals 1, 3. p. 6 & 7.

(e) 12 Geo. 1. cap. 1. § 7. *vid.* Appeals 2. p. 7.

FINES and SEIZURES.

Breaches of the Act of Customs are to be ^(f) tried and determined in the Court of *Exchequer*, but as many Breaches of that Act, are likewise Offences against the Act of Excise, they fall equally under the Jurisdiction of the Commissioners of Excise and their Sub-Commissioners, and may be tried in either Court, at the Election of the Informer.

That the Jurisdiction of the Commissioners and Sub-Commissioners is not confined to Goods imported, but extends likewise to Goods illegally shipp'd Outwards, fully appears from several Paragraphs of the Act of Excise, *viz.*

1. From ^(g) § 11. Whereby a Penalty of 100 *l.* is incurr'd by any Owner, Master, Purser, or other Person, taking Charge of any Ship, &c. (out of, or into which, Wares or Merchandizes imported from, or shipp'd out for beyond Seas, shall be discharged or laden) who shall deliver or receive, or permit or suffer to be delivered from or received on board, into or out of any Gabbard, &c. any Goods, &c. at unlawful Times or Places, &c.

2. From ^(h) § 17. which enacts, That all Goods, &c. whatsoever, coming in, or going out, either from or to any Part beyond Seas, or to any Port of this Realm, that shall be unshipp'd, landed, or laid on Shore, or else shipp'd off from the same, at any unlawful Times or Places, &c. shall, for so doing, be lost and forfeited; and the Merchant, Importer, or other Person that shall land or ship the same, or cause it to be done, shall likewise forfeit more, the just Value of the Goods so landed or shipp'd off, &c.

3. From ⁽ⁱ⁾ § 14. which enacts, That no Wharfinger, &c. or other Person, do take up, or let down, or otherwise permit or assist the bringing on, or shipping off any Wharf, Key, or other Place, any Goods or Merchandizes whatsoever, but in Presence of an Officer of Excise, and at seasonable Hours, on Penalty of 10 *l.* for every such Offence.

And that these Offences may be tried the Commissioners and Sub-Commissioners of Excise, appears from ^(k) § 60. whereby they are authorized and required to hear and determine all Offences and Breaches of any Clause or Article in this present Act mentioned, other than in said Act are excepted; but there is no Exception in it of Goods clandestinely exported, therefore may be tried by them.

Offences where to be tried.

Goods shipped, as well as landed, illegally, may be prosecuted before the Commissioners, &c. of Excise.

(f) A. C. § 22. *vid.* *Exchequer* 1. p. 34.

(g) *Vid.* *Masters* 8. p. 80.

(h) *Vid.* *Goods* 29. p. 50.

(i) *Vid.* *Wharfingers* 1. p. 127.

(k) *Vid.* *Commissioners of Excise* 10. p. 23.

FINES and SEIZURES.

A LIST of OFFENCES which are Breaches of both the Custom and Excise Laws.

| OFFENCES. | FORFEITURES. | |
|---|---|--|
| | Act of Customs. | Act of Excise. |
| Goods landed or shipp'd at unlawful Hours or Places, or before due Entry made, and Warrant obtained for the same. | Goods or Value. § 7 & 12. | Goods and Value. § 10 & 17. |
| Owners, Masters, &c. receiving Goods into, or discharging Goods out of any Ship, &c. at unlawful Times or Places. | 100 l. § 8. | 100 l. § 11. |
| Every Mariner, &c. offending or assisting herein. | Treble the Value of the Custom of such Goods, or to suffer Imprisonment not exceeding 12 Months. § 8. | 10 l. to be levied by Distress, or in Default thereof to be sent to the next House of Correction, unless he make Discovery within one Month. § 12. |
| Goods unshipp'd into any Lighter, Gabbard, Wherry, &c. without a proper Gabbard Note. N. B. The Note requir'd by the Act of Customs must be under the Hands of the Commissioners, or respective Customers, or Collectors of the Customs, | Such Lighter, Gabbard, Wherry, Boat, or other Vessel into which the Goods are put. § 13. | Every such Lighter, Gabbard, &c. into which the Goods are put.—And if such Goods be landed, or attempted to be landed at unlawful Times or Places, or before producing the Gabbard-Note to the proper Officer on Shore; besides the Forfeiture of the Gabbard, |

| OFFENCES. | FORFEITURES. | |
|---|---|--|
| | Act of Customs. | Act of Excise. |
| <i>or their Deputies; but that, required by the Act of Excise, must be made out by the Tide-waiter attending on board the Ship out of which the Goods shall be delivered.</i> | | <i>Gabbard, &c. the Person having Charge of it shall forfeit 10 l. the Goods and their Value shall be forfeited, and every Assistant in the managing or sailing such Gabbard, &c. shall forfeit 5 l. such only excepted, as shall make Discovery within 30 Days. § 13.</i> |
| Masters refusing to permit Officers to come and remain on board. | 100 l. § 14 & 15. | 50 l. § 56. |
| Goods short or unduly enter'd, as to Quantity or Quality. | Goods or Value. § 16. | * Goods and Value. § 25. |
| Goods not enter'd in the Name of the true Proprietor. | Goods or Value, if Inwards. § 20.—If a Strangers Goods be shipp'd off in the Name of a Native, the Goods shall be forfeited; and the Person, making Entry, shall lose all his Goods personal. | Goods, or Value. § 18 & 29. |

* The Act of Excise permits the Merchant to take out a *Bill at View*, on making Oath that he knows not the just Quantity and Quality of his Goods, so that he has it in his Power at all Times to avoid this Penalty.

What Offences are to be tried in the *Exchequer* only, pursuant to the Act of Customs.

BREACHES of the Act of Customs not included in the Act of Excise, and which can be prosecuted in the Court of *Exchequer* only, are as follow, *viz.*

Receiving Goods on Board before Declaration, or sailing before Outvoicing on Oath as requir'd by § 5. Penalty 100 *l.* ⁽¹⁾

Breaking Bulk before Invoicing on Oath, or before entring into Bond, and the Penalties of such Bonds when forfeited, by § 6. Penalty 100 *l.* ^(m)

Refusing to permit fine Goods to be brought on Shore for the securing his Majesty's Duties, or other Goods not unladen within 28 Days after the Arrival of any Ship, by § 9 & 10. Penalty 100 *l.* ⁽ⁿ⁾

The Penalty of 100 *l.* imposed on the Master, Owner, or other Person taking Charge of any Ship or Vessel, in which any Goods are found after clearing such Ship, or discharging the Officers from on Board, which have been concealed from the Knowledge of the Officers on Board, and for which the Duty is unpaid, by § 15. ^(o)

N. B. *The Goods so concealed may be prosecuted to Condemnation in the Exchequer: But by 6 Geo. 1. cap. 8. § 2. All Goods not enter'd nor mention'd in the Invoice, and found concealed in the Ship 48 Hours after Invoice, shall be forfeited: Which Offence is to be prosecuted according to the Laws of Excise.* ^(p)

Merchants, or other Persons, not entring in Form and Manner as prescribed in § 16. Penalty 10 *l.* ^(q)

Breaches of the Conditions of Coast-Bonds, by § 17. ^(r)

Shipping native Commodities Coastways before Declaration made and Bond given. Penalty, Forfeiture of the Goods by § 18. ^(r)

Other Offences which cannot be tried by the Commissioners, &c. of Excise.

Other CASES which come not under Cognizance of the Commissioners and Sub-Commissioners of Excise are,

Prosecutions of *East-India* Goods for undue Importation, with the Ship, &c. in which imported, and all Penalties on Officers conniving thereat, are to be prosecuted in any Court of Record at *Westminster* or *Dublin*. ^(s)

N. B. *East-India Goods landed, or attempted to be landed, before Payment of Excise and additional Duties, come under Cogni-*

(1) *Vid.* Masters 6. p. 79.

(m) *Vid.* Masters 4. p. 78.

(n) *Vid.* Goods 21, 22, 23. p. 48,

49. ^(v) *Vid.* Masters 2. p. 78.

(p) *Vid.* Goods 25. p. 49.

(q) *Vid.* Entries 2, 3, 4. p. 31, 32.

(r) *Vid.* Goods 30, 31. p. 51.

(s) 7 Geo. 1. cap. 20. B. *vid.* *East-India* Goods 1. p. 30.

FINES and SEIZURES.

ance of the Commissioners as (1) *Exciseable Goods ; and Informa-*
tion, in such Case, ought to be exhibited before them, as being the
proper Judges to hear and determine the same.

All Offences against the Act of Navigation, are to be tried in any Court of Record.

Offences against the Hearth-Money Acts are to be tried in the Court of *Exchequer*.

Offences against the Plantation Acts of 15 *Car. 2. cap. 7. B. & 7 & 8 Will. 3. cap. 22. B.* are to be tried in any Court of Record.

Prosecutions on the illegal Importation of Hops, are to be tried in any Court of Record at *Dublin*.

Offences against the Act for improving his Majesty's *Sugar-Colonies in America*, are to be tried in any Court of Record at *Westminster* or *Dublin*, at the Election of the Prosecutor.

Beef shipp'd, &c. for Exportation, being kill'd at an undue Age, to be tried in any Court of Record in *Dublin*.

But as the above are Matters relating to his Majesty's Profit and Revenue, they are usually tried in the Exchequer.

Land-waiters or other discharging Officers, who shall discharge any Butter or Tallow-Casks, not properly branded, are punishable by Indictment in the Court of *King's-Bench*, or at the *Affizes* for the County, &c.

All Goods, in whatever Court condemned, are, on a Day appointed, set up to publick Sale, by Inch of Candle; and the Net Produce, after deducting Charges, is equally (v) divided between the Crown and the Informer. But the following Particulars are Exceptions to this general Rule, *viz.*

All NEW SAILS made of foreign Sail-Cloth.—The whole Produce to be given to the Informer. New Sails.

HOPS illegally imported, with the Ship, &c.—Two Thirds to the Poor of the Parish, and one Third to the Informer. Hops.

SUGAR, PANELES, SYRROPS or MOLOSSES, RUM or SPIRITS, illegally imported, with the Ship, &c.—The Informer to have one Moiety, and all Expences of Prosecution, &c. to be paid out of the King's Moiety. Sugar, &c.

WOOL and WOOLLEN MANUFACTURES.—The same.

WOOLLEN MANUFACTURES seized at Sea by any Woollen one Fourth Part to the Commander, one Fourth to the other Officers, one Fourth to the Mariners, and one Fourth to his Majesty, out of which last, all Charges of Prosecution and Condemnation to be paid. But if such Seizure be made on Information, Wool and Woollen Manufactures.

(t) *Vid. Goods 28, 29. p. 50.*

(v) *A. C. § 22. vid. Exchequer 1. p. 62.*

p. 34. A. E. § 72. vid. Informers 1.

FINES and SEIZURES.

the Informer is to have one Fifth Part, and the Remainder being divided into four equal Parts, is to be distributed as before.

Plantations. All PENALTIES and Forfeitures on Breaches of the Plantation Act, 7 & 8 Will. 3. cap. 22. B. (if here prosecuted.) — Two Thirds to his Majesty, and one Third to the Informer.

Offences, in what Time to be prosecuted. Prosecutions on the ^(u) Act of Customs are to be commenced within 12 Months after the Offence committed, or else the Offender is not liable to any Penalty or Forfeiture on Account of that Act.

Informations on the ^(w) Act of * Excise are to be exhibited within 6 Months after the Offence, or else the Offender is not chargeable with any Penalty, Forfeiture, or Punishment, by that Act imposed.

* It appears that this Exemption extends only to personal Fines, and not to Goods seized by Virtue of this Act: and was so allowed, in the Case of *Huffys*, by the Commissioners for Appeals. So that Run-Goods, if met with at any Time after 6 Months, may be prosecuted to Condemnation before the Commissioners and Sub-Commissioners of Excise; but no farther Penalty can be recovered either from the Owner or the Persons assisting, harbouring, &c. nor can any Lighter, Boat, Wherry, &c. be seized, or the Master of any Ship, &c. be prosecuted on Account of the same.

(u) A. C. § 25. *vid.* Offences 1. | (w) A. E. § 64. *vid.* *Ibid.* 2. p. 85. *Ibid.*

C H A P. VIII.

Of Inland Excise.

INLAND EXCISE is a Duty on all Ale, Beer, *Aqua Vita*, or Strong-Waters made, brewed, or distilled in this Kingdom for Sale, *viz.*

(^a) For

INLAND-EXCISE.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
|---|-----------|-----------|-----------|------------------|
| (^a) For every 32 Gallons of BEER or ALE } of above 6 <i>s.</i> Price_____ | 00 | 02 | 06 | Duty on X. Beer. |
| (^d) Ditto, an additional Duty *_____ | 00 | 02 | 00 | |
| Total | 00 | 04 | 06 | |
| (^b) For every 32 Gallons of 6 <i>s.</i> BEER or } ALE or under that Price_____ | 00 | 00 | 06 | VI. Beer. |
| (^d) Ditto, an additional Duty *_____ | 00 | 00 | 04 | |
| Total | 00 | 00 | 10 | |
| (^c) For every Gallon of AQUA-VITÆ or } STRONG-WATERS made or distilled } within this Realm, whether of foreign } or domestick Spirits or Materials_____ | 00 | 00 | 04 | X. Waters. |
| (^d) Ditto, an additional Duty *_____ | 00 | 00 | 04 | |
| Total | 00 | 00 | 08 | |

It is to be paid, at all Times, (^c) by the Brewer or Distiller brewing or distilling the same, under the following Regulations, *viz.*

(^f) Every common Brewer or Distiller shall, on Monday in each Week, make Entry of, under their, or their Servants, Hands, and pay Duty for all the Liquors brewed or distilled by them in the Week foregoing, on Forfeiture of 20 *l.* for the First Week's Neglect, 40 *l.* for the Second, and 60 *l.* for the Third, besides double the Value of all Liquors brewed or distilled by them in such Weeks; and for neglecting more than three several Weeks, shall be for ever after incapable of exercising the Trade of a common Brewer till he pays 100 *l.* and gives sufficient Bond to the Crown for his future entring and paying according to Law.

* By 4 *W. & M.* cap. 3. an additional Duty of 1 *s.* 6 *d.* for every 32 Gallons of Ale, 3 *d.* for every 32 Gallons of Small Beer, and 3 *d.* for every Gallon of *Irisb* Spirits, commencing the 1st of November, 1692; and by 4 *Geo. I.* cap. 2. a farther additional Duty of 6 *d.* on every 32 Gallons of Ale, 1 *d.* on every 32 Gallons of Small Beer, and 1 *d.* for every Gallon of *Irisb* Spirits, was granted, commencing the 21st of November, 1717; which by 1 *Geo. II.* cap. 4. are collected, as above, into 2 *s.* per Barrel for Ale, 4 *d.* per Barrel for Small Beer, and 4 *d.* per Gallon on *Irisb* Spirits.

| | | |
|---|----------------|---|
| (a) A. E. § 1. | December 1737. | (c) A. E. § 1. <i>vid.</i> Beer 1. <i>p.</i> 9. |
| (b) <i>Ibid.</i> § 2. | | (f) <i>Ibid.</i> § 33 & 34. <i>vid.</i> Brewers |
| (c) <i>Ibid.</i> § 3. | | 1, 2. <i>p.</i> 12. |
| (d) 1 <i>Geo.</i> 2. cap. 4. § 1. continued by 9 <i>Geo.</i> 2. cap. 1. to the 25th of | | |

(g) For

INLAND EXCISE.

Gaugers.

(g) For better ascertaining the Quantity and Quality of the Liquors, sworn Gaugers are appointed for gauging and tasting the same, with full Power and Authority to enter any Houses, Rooms, or Places whatsoever, belonging to any Brewer or Distiller, either by Night or Day, and to taste, gauge, and keep Account of all their Liquors, and to take the Dimensions and keep an Account of all their Coppers, Coolers, Tuns, Stills, and other Vessels and Utensils for brewing or distilling, &c. and the Return of such Gauger shall be a Charge upon the Brewer or Distiller if it exceeds the Quantity by them enter'd, and not otherwise, and the Duty is to be paid accordingly.

Their Return to be a Charge.

Brewers Declarations.

(h) As a farther Assistance to the Gauger in making a Charge on Beer or Ale, every common or retailing Brewer is obliged, on making any Guile, to declare to the Gauger how much Strong, and how much Small, he intends to make of it, before cleansing or removing it out of his Tuns; and if he refuses so to declare, the whole is to be charged as strong; and he likewise forfeits 20 s. for every Barrel of Beer or Ale contain'd therein.

Retailing Brewers and Distillers.

(i) Retailing Brewers and Distillers (or such as keep Ale-houses or Victualling-houses, and brew or distil their own Liquors for Sale) are under the same Regulations, as to Entry, and Payment of Excise, as the common Brewers and Distillers, with this Difference, that before they begin to brew or distil, they shall give in Bond at the Excise-Office, with sufficient Sureties, for their Weekly entring and paying the Excise of all Liquors by them brewed or distilled; but in Case such Retailers live above three Miles from the Excise-Office, they shall then make Entry, and pay only once in fourteen Days.

(k) If a retailing Brewer takes any Drink from a common Brewer, he is to be charged with and pay Excise for the same as if brewed by himself, or else the Drink, or the Value thereof shall be forfeited.

Compounders.

(l) There are another Sort of retailing Brewers and Distillers, call'd Compounders: These are such as come under a certain Composition, to be paid Monthly, in Lieu of the Excise of all Beer, Ale, *Aqua-Vitæ*, or Strong Waters, by them brewed or distilled to be retailed in their own Houses, and not elsewhere, during the Time of their Composition. And, for Prevention of Frauds, the Law has imposed a Penalty of double the Excise of all such Beer or Ale as any such Compounder shall sell by the Barrel, half Barrel, Kilderkin, Firkin, or Gallon, to be paid by the Buyer or Re-

Not to sell by the Barrel, &c.

(g) A. E. § 37. *vid.* Gaugers 1. p. 43 & 44.

(h) 4 Geo. 1. cap. 2. § 7. *vid.* Brewers 3. p. 12.

(i) A. E. § 36. *vid.* Ale-house-

keepers 4. p. 4.

(k) *Ibid.* § 42. *vid.* *Ibid.* 3.

p. 4.

(l) *Ibid.* § 39 & 41. *vid.* *Ibid.* 6,

7. p. 5.

INLAND EXCISE.

ceiver, and in Default of such Payment, both the Buyer and Seller shall forfeit 40 s. a-piece.

(^l) These Compositions or Agreements cannot be made for Time and any Space of Time exceeding a Twelvemonth, nor the Rates be Terms of less than the Excise of such Retailer amounted to in any 12 Months Composition before-going; and Regard is likewise to be had to the Quantity of Liquors likely to be made or sold by such Retailer; who, upon Composition, shall enter into Bond, with sufficient Sureties to per-Bond to be form and pay according to Agreement; and shall then be dis-given. charged from making Entry, or having Gauge taken of his Li- quors, and all Penalties relating thereto, during the Time of his Composition.

(^m) All Beer or Ale whatsoever brewed in the House and Vessels All Drink of any common or retailing Brewer is liable to Excise, notwith- brewed in standing the same may belong to private Persons, and intended for any Brewer's private Use; and the Brewer, in whose Vessels brewed, is to be Vessels is liable to Ex- charged with the Excise thereof. If a Compounder shall undertake ception. to brew for any other Person, he may be prosecuted for selling by the Barrel, &c. as above.

(ⁿ) Non-Brewing-Retailers are such Ale-house-keepers, Victu- Non-brew- allers, &c. as brew no Drink themselves, but take all from a ing Retail- common Brewer, and consequently come not under Gauge, nor ers. pay any Excise. But a Gauger may, on Request, enter their Cel- Gauger's lars, and taste and take Account of their Drink, and from whom Power in re- and when received, (all which, such Retailer is obliged to permit lation to and answer, on Forfeiture of 5 l. for every Refusal) in order to them. gain a better Insight into the Trade or Practice of the common Brewer.

* Common Brewers, in paying their Excise, are to be (^o) allowed Allowance 64 Gallons in every 704 Gallons of Beer, and 32 Gallons in to common every 672 Gallons of Ale, and so in Proportion for a greater or Brewers.

* Here may be observed a material Difference between the Allowances in Im- port and Inland Duties.-----In the first Case, the Deductions are always made out of the Duty, but in the last, out of the Quantity---In the first, the Duty is always fully charged, and the 5 l. 6 l. or 10 l. per Cent. is afterwards sub- tracted, or if Goods are intituled to any Abatement on Account of Damage receiv'd, the Duty is always first paid down, and the Allowance is given by Way of Drawback or Repayment.-----In the last, the proportional Quantity of Liquors is deducted out of the total Number of Gallons, and no more charged than what Duty is really paid for.

(l) A. E. § 39 & 41. *vid. ibid.* 6,

Gaugers 2. p. 44.

7. p. 5.

(o) A. E. § 35. *vid. Brewers* 5.

(m) *Ibid.* § 1. *vid. Beer* 1. p. 9.

p. 12.

(n) 4 Geo. 1. cap. 2. § 9. *vid.*

INLAND EXCISE.

lesser Quantity by them brewed, free of all Duties, which is to be deducted from their Payments in respect of Filling, Waste, Leakage, Returns, or other Accidents. But instead of the above Allowances, pursuant to a Letter from Lord *Wharton* (then Lord Lieutenant) to the Commissioners, dated the 24th of *September*, 1709, an Allowance of 2 Gallons in 22 of Ale, and 2 and $\frac{1}{2}$ in every 23 Gallons of Beer is now given.

$\frac{1}{10}$ on hot
Gauges.

The Gaugers likewise, on taking any Gauge of warm Worts, make an Allowance of one Tenth Part, pursuant to an Article in their Instructions.

Returned
Drink.

No Allowance is to be made for any returned Drink; and if any such be started into or mix'd with a Guile of new Drink, the whole is to be charged as new, unless it be so started in the Presence of an Officer; and the Brewer is subject to a farther Penalty of 5 *l.* for every such Offence.

Content of
Irish Liquid
Gallon.

The Liquid Gallon now used in the Kingdom of *Ireland*, contains 217, 6 solid Inches, in Proportion to which all Gauges are cast up, and Charges made on the Brewers and Distillers. For the readier casting up the Duty of any Quantity of Beer or Ale, I have subjoined the following Table, from 1 Gallon to 10,000.

INLAND EXCISE.

A MONEY-TABLE of the Excise on Ale and Small-Beer, from 1 Gallon to 10,000.

| N ^o of Gal | D U T Y. | | | | | | | | N ^o of Gal | D U T Y. | | | | | | | |
|-----------------------|----------|----|----|----------------|----------|----|----|----------------|-----------------------|----------|----|----|----------------|-----------|----|----|----------------|
| | X. BEER. | | | | VI. BEER | | | | | X. BEER. | | | | VI. BEER. | | | |
| | l. | s. | d. | $\frac{1}{16}$ | l. | s. | d. | $\frac{1}{16}$ | | l. | s. | d. | $\frac{1}{16}$ | l. | s. | d. | $\frac{1}{16}$ |
| 1 | | | 1 | 11 | | | | 5 | 38 | | 5 | 4 | 2 | | | 11 | 14 |
| 2 | | | 3 | 6 | | | | 10 | 39 | | 5 | 5 | 13 | | 1 | | 3 |
| 3 | | | 5 | 1 | | | | 15 | 40 | | 5 | 7 | 8 | | 1 | | 8 |
| 4 | | | 6 | 12 | | | 1 | 4 | 41 | | 5 | 9 | 3 | | 1 | | 13 |
| 5 | | | 8 | 7 | | | 1 | 9 | 42 | | 5 | 10 | 14 | | 1 | 1 | 2 |
| 6 | | | 10 | 2 | | | 1 | 14 | 43 | | 6 | | 9 | | 1 | 1 | 7 |
| 7 | | | 11 | 13 | | | 2 | 3 | 44 | | 6 | 2 | 4 | | 1 | 1 | 12 |
| 8 | | 1 | 1 | 8 | | | 2 | 8 | 45 | | 6 | 3 | 15 | | 1 | 2 | 1 |
| 9 | | 1 | 3 | 3 | | | 2 | 13 | 46 | | 6 | 5 | 10 | | 1 | 2 | 6 |
| 10 | | 1 | 4 | 14 | | | 3 | 2 | 47 | | 6 | 7 | 5 | | 1 | 2 | 11 |
| 11 | | 1 | 6 | 9 | | | 3 | 7 | 48 | | 6 | 9 | | | 1 | 3 | |
| 12 | | 1 | 8 | 4 | | | 3 | 12 | 49 | | 6 | 10 | 11 | | 1 | 3 | 5 |
| 13 | | 1 | 9 | 15 | | | 4 | 1 | 50 | | 7 | | 6 | | 1 | 3 | 10 |
| 14 | | 1 | 11 | 10 | | | 4 | 6 | 60 | | 8 | 5 | 4 | | 1 | 6 | 12 |
| 15 | | 2 | 1 | 5 | | | 4 | 11 | 70 | | 9 | 10 | 2 | | 1 | 9 | 14 |
| 16 | | 2 | 3 | | | | 5 | | 80 | | 11 | 3 | | | 2 | 1 | |
| 17 | | 2 | 4 | 11 | | | 5 | 5 | 90 | | 12 | 7 | 14 | | 2 | 4 | 2 |
| 18 | | 2 | 6 | 6 | | | 5 | 10 | 100 | | 14 | | 12 | | 2 | 7 | 4 |
| 19 | | 2 | 8 | 1 | | | 5 | 15 | 200 | 1 | 8 | 1 | 8 | | 5 | 2 | 8 |
| 20 | | 2 | 9 | 12 | | | 6 | 4 | 300 | 2 | 2 | 2 | 4 | | 7 | 9 | 12 |
| 21 | | 2 | 11 | 7 | | | 6 | 9 | 400 | 2 | 16 | 3 | | | 10 | 5 | |
| 22 | | 3 | 1 | 2 | | | 6 | 14 | 500 | 3 | 10 | 3 | 12 | | 13 | | 4 |
| 23 | | 3 | 2 | 13 | | | 7 | 3 | 600 | 4 | 4 | 4 | 8 | | 15 | 7 | 8 |
| 24 | | 3 | 4 | 8 | | | 7 | 8 | 700 | 4 | 18 | 5 | 4 | | 18 | 2 | 12 |
| 25 | | 3 | 6 | 3 | | | 7 | 13 | 800 | 5 | 12 | 6 | | | 1 | 10 | |
| 26 | | 3 | 7 | 14 | | | 8 | 2 | 900 | 6 | 6 | 6 | 12 | | 1 | 3 | 5 |
| 27 | | 3 | 9 | 9 | | | 8 | 7 | 1000 | 7 | | 7 | 8 | | 1 | 6 | |
| 28 | | 3 | 11 | 4 | | | 8 | 12 | 2000 | 14 | 1 | 3 | | | 2 | 12 | 1 |
| 29 | | 4 | | 15 | | | 9 | 1 | 3000 | 21 | 1 | 10 | 8 | | 3 | 18 | 1 |
| 30 | | 4 | 2 | 10 | | | 9 | 6 | 4000 | 28 | 2 | 6 | | | 5 | 4 | 2 |
| 31 | | 4 | 4 | 5 | | | 9 | 11 | 5000 | 35 | 3 | 1 | 8 | | 6 | 10 | 2 |
| 32 | | 4 | 6 | | | | 10 | | 6000 | 42 | 3 | 9 | | | 7 | 16 | 3 |
| 33 | | 4 | 7 | 11 | | | 10 | 5 | 7000 | 49 | 4 | 4 | 8 | | 9 | 2 | 3 |
| 34 | | 4 | 9 | 6 | | | 10 | 10 | 8000 | 56 | 5 | | | | 10 | 8 | 4 |
| 35 | | 4 | 11 | 1 | | | 10 | 15 | 9000 | 63 | 5 | 7 | 8 | | 11 | 14 | 4 |
| 36 | | 5 | | 12 | | | 11 | 4 | 10000 | 70 | 6 | 3 | | | 13 | | 5 |
| 37 | | 5 | 2 | 7 | | | 11 | 9 | | | | | | | | | |

The above TABLE, for the greater Exactness, is computed in Pounds, Shillings, Pence, and Sixteenth Parts of a Penny; 2 of which Parts are equal to $\frac{1}{8}$ of a Penny, 4 to 1 Farthing, 8 to 1 Half-penny, and 12 to 3 Farthings.

S f

() No

INLAND EXCISE.

Distillers, (P) No Person can exercise the Trade of a Distiller in this Kingdom, unless his Stills, Black-pots, or Alimbecks be fixed in some Market-town, or within two Miles of it, under Forfeiture of 40 *l.* for every Time he distills any Spirits, *Aqua-Vitæ*, or Strong-Waters, except as aforesaid.

Content of a Still for private Use. (P) Private Persons may distil Strong-Waters in their respective Habitations without Payment of any Duty, provided such Liquors be really, and *bonâ fide*, for their own Consumption and not for Sale; and that the Stills, Black-pots, or Alimbecks they make Use of shall not contain more than 12 Gallons of Wash or Pot-Ale. If any Still of greater Content be found in Possession of any private Person, such Person shall then be deem'd a common Distiller for Sale, and shall come under Gauge, and pay Duty accordingly.

Lawful Hours for working and delivering out Liquor. (Q) No Distiller shall set his Stills at Work, or deliver out any Liquors by the Cask or Gallon, without previous Notice given to the proper Officer of Excise, that he may be present to see and gauge the same, unless at the following Hours, *viz.* from the 25th of *March* to the 29th of *September* Yearly, between 3 in the Morning and 9 in the Evening; and from the 29th of *September* to the 25th of *March* Yearly, between 5 in the Morning and 8 in the Evening, on Forfeiture of 10 *l.* for each Offence.—Common Brewers delivering out any Drink by the Cask or Gallon, at any other than the above-mentioned Hours before Notice given to an Excise-Officer, shall forfeit 20 *s.* for every Barrel of Beer or Ale so carried out.

Distillers. The great Frauds and Abuses which have been practised by the Brewers and Distillers, require a more than ordinary Circumspection; hence those numerous penal Laws in relation to them, Part of which are recited above, and others may be found under the Titles of *Ale-house keepers*, *Brewers*, *Distress*, and *Gaugers*, in the *Abridgment*, to which, for the Sake of Brevity, you are refer'd. But the Distillery being most liable to Abuses, for prevention thereof, (r) the Gauger may keep an Account of all Wash and Low-Wines in the Possession of any Distiller; and on a Decrease of Wash from Corn malted or unmalted, or any other Grain, may charge the Distiller with one Ninth Part of the Decrease, or one Third Part of the first Extraction, (commonly called Low-Wines) as Strong-Waters; and on a Decrease of Wash, from Sugars or Molosses, may charge the Distiller with one Sixth Part of the Decrease, or one Half of the first Extraction of Low-Wines as Strong-Waters, according to which Charge Duty shall be paid.

Brewers and Distillers Vessels, liable to Distress. (s) All Utensils for Brewing and Distilling are made liable to the King's Duty; and no Sale or Conveyance can shelter them from Distress, where any Arrears or Penalties are due from the Brewer or Distiller who made Use of them: but in whose Possession soever found, they may be distrained in the same Manner as if they were the real Property of such Brewer or Distiller at the Time of distraining.

(p) 5 Geo. 2. cap. 3. § 9. *vid.* Distillers 2. p. 27.

(q) 6 Geo. 1. cap. 8. § 7. *vid.* Distillers 1. p. 27.

(r) 4 Geo. 1. cap. 2. § 9. *vid.* Gaugers 3. p. 44.

(s) 1 Geo. 2. cap. 1. § 5. *vid.* Brewers 7. p. 13.

*A MONEY-TABLE of the Excise on Strong-Waters,
from One Tenth Part of a Gallon to Ten Thousand Gallons.*

| N ^o of Gall ^s | DUTY. | | | | N ^o of Gall ^s | DUTY. | | | | N ^o of Gall ^s | DUTY. | | | | N ^o of Gall ^s | DUTY. | | | |
|-------------------------------------|-------|----|----|--------------------|-------------------------------------|-------|----|----|----|-------------------------------------|-------|----|----|---|-------------------------------------|-------|-----|----|---|
| | l. | s. | d. | $\frac{1}{16}$ | | l. | s. | d. | | | l. | s. | d. | | | l. | s. | d. | |
| $\frac{1}{10}$ | — | — | — | 12 $\frac{4}{5}$ | 23 | — | 15 | 4 | 55 | 1 | 16 | 8 | — | — | — | 87 | 2 | 18 | — |
| $\frac{2}{10}$ | — | — | — | 1 9 $\frac{3}{5}$ | 24 | — | 16 | — | 56 | 1 | 17 | 4 | — | — | — | 88 | 2 | 18 | 8 |
| $\frac{3}{10}$ | — | — | — | 2 6 $\frac{2}{5}$ | 25 | — | 16 | 8 | 57 | 1 | 18 | — | — | — | — | 89 | 2 | 19 | 4 |
| $\frac{4}{10}$ | — | — | — | 3 3 $\frac{1}{5}$ | 26 | — | 17 | 4 | 58 | 1 | 18 | 8 | — | — | — | 90 | 3 | — | — |
| $\frac{5}{10}$ | — | — | — | 4 12 $\frac{4}{5}$ | 27 | — | 18 | — | 59 | 1 | 19 | 4 | — | — | — | 91 | 3 | — | 8 |
| $\frac{6}{10}$ | — | — | — | 5 9 $\frac{3}{5}$ | 28 | — | 18 | 8 | 60 | 2 | — | — | — | — | — | 92 | 3 | 1 | 4 |
| $\frac{7}{10}$ | — | — | — | 6 6 $\frac{2}{5}$ | 29 | — | 19 | 4 | 61 | 2 | — | 8 | — | — | — | 93 | 3 | 2 | — |
| $\frac{8}{10}$ | — | — | — | 7 3 $\frac{1}{5}$ | 30 | 1 | — | — | 62 | 2 | 1 | 4 | — | — | — | 94 | 3 | 2 | 8 |
| $\frac{9}{10}$ | — | — | — | 8 12 $\frac{4}{5}$ | 31 | 1 | — | 8 | 63 | 2 | 2 | — | — | — | — | 95 | 3 | 3 | 4 |
| 1 | — | — | — | 9 9 $\frac{3}{5}$ | 32 | 1 | 1 | 4 | 64 | 2 | 2 | 8 | — | — | — | 96 | 3 | 4 | — |
| 2 | — | 1 | 4 | — | 33 | 1 | 2 | — | 65 | 2 | 3 | 4 | — | — | — | 97 | 3 | 4 | 8 |
| 3 | — | 2 | — | — | 34 | 1 | 2 | 8 | 66 | 2 | 4 | — | — | — | — | 98 | 3 | 5 | 4 |
| 4 | — | 2 | 8 | — | 35 | 1 | 3 | 4 | 67 | 2 | 4 | 8 | — | — | — | 99 | 3 | 6 | — |
| 5 | — | 3 | 4 | — | 36 | 1 | 4 | — | 68 | 2 | 5 | 4 | — | — | — | 100 | 3 | 6 | 8 |
| 6 | — | 4 | — | — | 37 | 1 | 4 | 8 | 69 | 2 | 6 | — | — | — | — | 200 | 6 | 13 | 4 |
| 7 | — | 4 | 8 | — | 38 | 1 | 5 | 4 | 70 | 2 | 6 | 8 | — | — | — | 300 | 10 | — | — |
| 8 | — | 5 | 4 | — | 39 | 1 | 6 | — | 71 | 2 | 7 | 4 | — | — | — | 400 | 13 | 6 | 8 |
| 9 | — | 6 | — | — | 40 | 1 | 6 | 8 | 72 | 2 | 8 | — | — | — | — | 500 | 16 | 13 | 4 |
| 10 | — | 6 | 8 | — | 41 | 1 | 7 | 4 | 73 | 2 | 8 | 8 | — | — | — | 600 | 20 | — | — |
| 11 | — | 7 | 4 | — | 42 | 1 | 8 | — | 74 | 2 | 9 | 4 | — | — | — | 700 | 23 | 6 | 8 |
| 12 | — | 8 | — | — | 43 | 1 | 8 | 8 | 75 | 2 | 10 | — | — | — | — | 800 | 26 | 13 | 4 |
| 13 | — | 8 | 8 | — | 44 | 1 | 9 | 4 | 76 | 2 | 10 | 8 | — | — | — | 900 | 30 | — | — |
| 14 | — | 9 | 4 | — | 45 | 1 | 10 | — | 77 | 2 | 11 | 4 | — | — | — | 1000 | 33 | 6 | 8 |
| 15 | — | 10 | — | — | 46 | 1 | 10 | 8 | 78 | 2 | 12 | — | — | — | — | 2000 | 66 | 13 | 4 |
| 16 | — | 10 | 8 | — | 47 | 1 | 11 | 4 | 79 | 2 | 12 | 8 | — | — | — | 3000 | 100 | — | — |
| 17 | — | 11 | 4 | — | 48 | 1 | 12 | — | 80 | 2 | 13 | 4 | — | — | — | 4000 | 133 | 6 | 8 |
| 18 | — | 12 | — | — | 49 | 1 | 12 | 8 | 81 | 2 | 14 | — | — | — | — | 5000 | 166 | 13 | 4 |
| 19 | — | 12 | 8 | — | 50 | 1 | 13 | 4 | 82 | 2 | 14 | 8 | — | — | — | 6000 | 200 | — | — |
| 20 | — | 13 | 4 | — | 51 | 1 | 14 | — | 83 | 2 | 15 | 4 | — | — | — | 7000 | 233 | 6 | 8 |
| 21 | — | 14 | — | — | 52 | 1 | 14 | 8 | 84 | 2 | 16 | — | — | — | — | 8000 | 266 | 13 | 4 |
| 22 | — | 14 | 8 | — | 53 | 1 | 15 | 4 | 85 | 2 | 16 | 8 | — | — | — | 9000 | 300 | — | — |
| | | | | | 54 | 1 | 16 | — | 86 | 2 | 17 | 4 | — | — | — | 10000 | 533 | 6 | 8 |

INLAND EXCISE.

The Quantity of Liquors is ascertained by Gauge of the Excise-Officer, or the other legal Methods above-mentioned, who makes out a Monthly Return, or Voucher, of the Quantity and Quality brewed or distilled by each Brewer and Distiller in his whole Walk: Which Voucher being examined and signed by the Surveyor of the District, becomes a Charge on each respective Person therein mentioned, according to which Excise is received by the Collector at his Monthly Office.

C H A P. IX.

Of Licences.

L I C E N C E S are of three Kinds, *viz.*

- | | |
|---|--------------|
| 1. For selling ALE and BEER— | } by Retail. |
| 2. For selling of WINES— | |
| 3. For selling of AQUA-VITÆ, BRANDY, or other STRONG- WATERS— | |

ALE-LICENCE is founded on * Stat. 14 & 15 Car. II.

* The original Intent of this Act, and the daily great Disorders intended to be suppress'd by it, are fully set forth in the Preamble as follows, *viz.*

“ Forasmuch as it is found, by daily Experience, that many Mischiefs and Inconveniencies do arise from the excessive Number of *Ale-houses*, by the Erection of them in *Woods, Bogs*, and other *unfit* Places; and many of them not in *Townships*, but *dispersedly*, and in *dangerous* Places, and kept by *unknown* Persons not undertaken for, whereby many Times they become *Receptacles* for *Rebels* and other *Malefactors*, and *Harbours* for *Gamesters* and other *idle, disorderd, and unprofitable* Livers, and *those* that keep those *Ale-houses*, for the most Part, are not *fitted or furnished* to lodge or entertain Travellers in any *decent* Manner. For the Redress of those *Inconveniencies*, and many other *Mischiefs* daily observed to grow by the Course now held, and to reduce *needless* Multitudes of *Ale-houses* to a *fewer* Number, to more *fit* Persons, and more *convenient* Places; Be it enacted, &c.”

The Stat. 10 & 11 Car. I. cap. 5. Entituled *An Act for Keepers of Ale-houses to be bound by Recognizance*, which by § 8. of this Act is totally repealed, was to the same Purpose; but the Duty of Ale-Licence thereby granted, was only 4 s. 6 d. *per Annum*, which by this last was advanced to 20 s. *per Annum*, and is therefore intituled, *An Act for Improvement of his Majesty's Revenue, upon granting of Licences for the selling of Ale and Beer.*

cap.

LICENCES.

cap. 18. which enacts, That ^(a) none shall keep any common Retailing Ale-house, or Tipling-house, or use common selling of Beer or Ale Ale without Licence. Penalty 5 *l.* by Retail, without Licence, on Forfeiture of 5 *l.* for every such Offence.

^(b) The Rate of Ale-Licence is 20 *s. per Annum* to the Crown, Rate of Ale and 1 *s.* for each Licence being the Collectors Fee, and is to be paid Licence. at one entire Payment, before taking out Licence.

^(c) No Licence for selling of Ale or Beer can be granted for any longer Term than one Year, commencing the Feast of *Easter* next preceding.

^(d) Persons so licensed, are to have some Sign, Bush or Stake at their Door, to give Notice to Strangers and Travellers where they may be reasonably entertained.

^(e) Such as sell Beer or Ale at the General Assizes, Quarter Fair-Brew Sessions, or Fairs, only, during the Continuance thereof, are not ers, &c. subject to any Penalty for selling without Licence.

But as Patrons and By-drinkings are not within the Meaning of Patrons and the foregoing Clause, the Drink there sold is always charged with a By-drink-Composition for Licence at the Rate of 1 *s.* 3 *d. per* Barrel in the ings. Province of *Ulster*, and 1 *s. per* Barrel in the other Three Provinces of *Ireland*.

^(f) WINE and STRONG-WATER LICENCES are founded on Wine and 17 & 18 *Car. II.* cap. 19. which imposes a Penalty of 5 *l.* on Strong-Wa- any Person selling, or uttering by Retail, (*viz.* by the Pint, ter Licence. Quart, Pottle, or Gallon, or any other greater or lesser retail Measure) any Kind of Wines, *Aqua-Vitæ*, *Uisquebagh*, Brandy, Balkan, or other distill'd Strong-Waters whatsoever, without Licence.

By Stat. 7. *Geo. II.* cap. 3. it is declared, that Persons selling Retailers of Wine by any Quantity under a Gallon, are to be deem'd Retailers Wine. within the Meaning of said Act.

Persons that retail their Wine and Strong-Waters to be drank without Doors, are equally liable to the Penalty with those that sell them to be spent or drank within their own Houses or Occupations, unless they come under Licence.

^(g) The Rate of Wine-Licences is such Sum as shall be agreed Wine-Li- on, not less than 40 *s. per Annum* in any Case; nor exceeding 40 *l.* cences. *per Annum* within the City or County of the City of *Dublin*; nor 20 *l. per Annum* in any other Part of the Kingdom; besides 2 *s. per Annum* for the Collector's Fees.

(a) § 2. *vid.* Licences 1. p. 67.

(b) *Ibid.* § 1. *vid.* *ibid.* 8. p. 68.

(c) *Ibid.* *vid.* *ibid.* 5. p. *ibid.*

(d) *Ibid.* § 5. *vid.* *ibid.* 9. p. *ibid.*

(e) *Ibid.* § 4. *vid.* *ibid.* 2. p. 67.

(f) § 1 & 4. *vid.* *ibid.* 15. p. 69.

(g) § 2. *vid.* *ibid.* 19, 20, 21, 22.

p. 70.

LICENCES.

Strong-Water Licences. The Rate of Strong-Water Licence is such Sum as shall be agreed on, not less, in any Case, than 10 s. *per Annum*; nor more than 10 l. *per Annum* within the City or County of the City of *Dublin*; nor 5 l. in any other Part of the Kingdom; besides 1 s. *per Annum* for Collector's Fees.

How to be paid. The Money is to be paid at two equal Payments, the first before taking out the Licence, and the other at the End of six Months after the Date of it; for which second Payment, the Person licenced is to give sufficient Bond.

For what Term. No Licence for selling Wine or Strong-Waters can be granted for any Term exceeding three Years from the *Michaelmas* preceding the Date of such Licence.

Commissioners appointed by the Statutes. (h) The Power of granting Licences, and appointing Collectors, is, by the Statutes, vested in certain Persons to be commissioned under the great Seal in each County for that Purpose, and chosen by the Chief Governour, or Governours and Privy-Council of *Ireland* for the Time being, out of the Justices of the Peace, with the addition of such others as the Chief Governour, &c. and Privy-Council shou'd think fit. Which Commissioners were to consider

Their Power the Sufficiency of the Persons to be licenced, and make Choice of such as for their good Behaviour, Character, Conveniency of Houses and Furniture, they shou'd know or be credibly informed to be the fittest to sell such Liquors. The Commissioners for granting Ale-Licences were likewise impowered to determine what Number of Ale houses were proper to be kept, and in what Places,

And Duty. and were to take Bond from the Persons so licenced, with good Security, in the Penalty of 10 l. that such Party shall observe the Assize of Bread, Ale, and Beer, and shall sell the same and other Victuals and Provisions for Travellers and Strangers at reasonable Rates; and shall not make or utter any unwholesome Bread, Beer, Ale or Victuals; and shall keep two Beds at least, well and conveniently furnished for the Lodging of Strangers; and not to use or suffer any Drunkenness or excessive Drinking, or any common Dicing, Carding, or other unlawful Games; and to keep good Order and Rule in his or their Houses; nor willingly to harbour any suspected Persons, or any of ill Behaviour, or any of the Neighbours Servants, during the Time of their Licences; and not to harbour any Strangers in his or their Houses, unless in Case of Sickness or other reasonable Cause, above 24 Hours; and a particular Injunction is laid on the Commissioners by both Acts, to take always especial Care that the Persons they licence be of good Behaviour and Report. The Revenue arising by Licences was to be paid into the *Exchequer*, and all Penalties and Defaults to be there prosecuted. But as no such Commission is extant, the Money has

(h) 14 & 15 Car. 2. cap. 18. and 17 & 18 Car. 2. cap. 19.

always been collected by the Officers of Excise. Which Power is The Power confirmed to them, by 7 Geo. II. cap. 3. whereby it is enacted, that of levying the Duties, the Duties and Forfeitures arising by Licences, shall be raised, answered, collected and paid by such Ways, Means, and Methods as ^{&c. now} are appointed, directed, and expressed by the Act of Excise. ^{vested in} the Commissioners.

C H A P. X.

Of Hearth-Money.

* **H**EARTH-MONEY is a Duty of 2 s. *per Annum*, ^(a) 2 s. *per Annum* for every Hearth. payable to the Crown for every Hearth, Firing-Place and Stove within every Dwelling, or other House, or Edifice in the Kingdom of *Ireland*.

(b) All Houses in which Fires are made, having no fix'd Unfixed Hearths with Chimneys over them, shall be deem'd to have two Hearths. Hearths, and be charged with 4 s. *per Annum* accordingly, 'till one or more Hearths with Chimneys over them be fixed in such House.

(c) No Person that † lives upon Alms, and is not able to get What Persons are exempted. his or her living by Labour, no Hearth or Stove within the Scite

* Granted from and after the 29th of *September*, 1662. " That the publick Revenue of the Kingdom might be in some Measure proportioned to the publick Charges and Expences thereof; and to the Intent and Purpose that his Majesty, his Heirs and Successors might receive a full and ample Satisfaction for the Profits of the Court of Wards in this Kingdom, and the Tenures, Wardships, Liberties, Premier-feizins, Ouster-Lemains, Values and Forfeitures of Marriage by reason of any Tenure of the King's Majesty, or of any other by Knight's Service, and all mean Rates, and other Gifts, Grants, Charges incident or arising for or by Reason of the same, and other Perquisites incident thereto, and for all Arrears, Accounts, and Demands any Way due or payable, for or by Reason of the same from any of his Majesty's Subjects of this his Kingdom of *Ireland*, since the 23d of *October*, 1641, or that may grow due hereafter.

† It is to be observed that such Persons must not only live upon Alms, but must likewise be unable to subsist by their own Labour. the Intent of the Act being to exempt those only that were not able to labour by Reason of Age, Sickness,

(a) 14 & 15 Car. 2. cap. 17. § 1. | (b) 17 & 18 Car. 2. cap. 18. § 14. *vid. ibid.* 10, p. 57.

HEARTH.MONEY.

of any College, Hospital, or Alms-house, nor any Oven or Kiln (except Ovens in Bakers Houses, Taverns, Inns, and Victualling-Houses, and Kilns wherein Malt or other Grain is, or shall be, dried to be sold) is chargeable with this Duty.

Poor Widows.

(^d) No poor Widow, who produces a Certificate of the following Tenor under the Hands of any two Justices of the Peace for the same County of which she is an Inhabitant, shall be charged with Hearthmoney. But as such Certificate can only discharge the present Year, it is necessary to be Yearly renewed.

Com. A. } By A. B. and C. D. Esqrs, two of his Majesty's Justices
sc' } of the Peace for said County.

Form of a Certificate.

THIS is to certify whom it may concern, that We, the said Justices, do verily believe, that the House wherein E. F. now doth inhabit, situate, lying, and being in said County, is not of greater Value than 8 s. *per Annum* upon the full improved Rent. That the said E. F. is a poor Widow, and that neither she, nor any other, using the same Messuage, hath, useth, or occupieth any Land or Tenements of their own or others of the Yearly Value of 8 s. *per Annum*, nor hath any Lands, Tenements, Goods, or Chattels of the Value of 4 l. in their own Possession, or in the Possession of any other in Trust for them. Given under our Hands this Day of Anno Domini

A. B.
C. D.

When and by whom payable.

(^c) It is payable at one entire Payment on the 10th of January, in every Year, (^e) by the Tenant or Occupier of such House or Edifice for the Time being, his Executors or Administrators, and not by the Landlord who let or demised the same, his Heirs, Executors, or Assigns.

ness, or other bodily Infirmary. There are Numbers of idle lazy Beggars in this Kingdom who live entirely upon the mistaken Charity of the Publick, tho' better able to work than many of our industrious Poor, who subsist themselves and numerous Families by the Labour of their Hands. Such indolent Vagrants were never designed to be favoured by this Act, which ought strictly and literally to be put in Force against them.

(e) 14 & 15 Car. 2. cap. 17. § 12 & 18. & 17 & 18 Car. 2. cap. 18. § 11 & 12. *vid.* Hearth-money 6, 7, 8, 9. p. 57.
(d) 14 & 15 Car. 2. cap. 17. § 13 & 17. & 17 & 18 Car. 2. cap. 18. §. 10.

vid. ibid. 5. p. 57.

(e) 17 & 18 Car. 2. cap. 18. § 13. *vid. ibid.* 2. p. 56.

(f) 14 & 15 Car. 2. cap. 17. § 19. *vid. ibid.* 22. p. 60.

HEARTH-MONEY.

(^g) In order to make a Charge, the several Constables and other Owners, &c. publick Officers are required to go along with the Hearth-Money Collectors by the 3d of *November* Yearly, to the several Houses and Edifices within their respective Parishes and Divisions, and demand from the several Owners or Occupiers of such Houses, &c. an Account in Writing, under their Hands, of the Number of Hearths, &c. within their respective Occupations, and on receipt of such Account, (which must be made and delivered some Time before the 10th of *November*) or in default thereof, to enter, in the Day-time, into such House or Edifice, and take an Account by their own View of the Number of Hearths chargeable with this Duty; and if any such Hearth, firing Place, or Stove be omitted in such Account, the Occupier forfeits 4 s. for every Hearth, &c. so omitted.

If any House be uninhabited, Notice must be fix'd in Writing upon the Door, requiring such Account to be made within 6 Days, and if not made in that Time, it may be enter'd, in the Day-time, and Account taken by View as aforesaid.

(^h) Any Constable, or other publick Officer, refusing or neglecting to give Assistance herein, when required so to do, shall forfeit 40 s. for every such Default. But notwithstanding their Assistance is required, the Officer, upon their Neglect or Refusal, has full Power to act by himself, as well in making a Charge, as in distraining, or otherwise lawfully securing his Majesty's Duty.

(ⁱ) If any Hearth, &c. chargeable with this Duty, shall be fraudulently stopp'd up, defac'd, cover'd, or conceal'd from the Officer's View, the Owner, or Occupier, is to pay double Duty, or 4 s. for every such Hearth, &c.

(^k) This Duty is to be paid to the Hearth-money Officer, on Demand thereof, by him, or his Deputy, at the House, Chamber, or Place where it becomes due; and in Case of Refusal, or Non-payment, after such Demand, the Duty and Arrears (not exceeding two Years) may be levied by Distress and Sale of the Offender's Goods, returning the Overplus, if any remains over and above the Duty, and Arrears, and Charges of Distress; which Charges shall, in no Case, exceed the 4th Part of the Duty and Arrears so levied. If the Party, making Default in Payment, shall remove to any other House or Place * in the same County,

T t

the

* The Sheriff in each County was, by the first Act, appointed the Collector of this Duty; and had particular Power by that Act to distrain the Defaulter's Goods

(g) 17 & 18 Car. 2. cap. 18. § 4. & 13. And 14 & 15 Car. 2. cap. 17. § 1 & 2. *vid.* *Hearth-money* 11, 13, 14, 15. p. 58 & 59.

(h) 17 & 18 Car. 2. cap. 18. § 2, 4, 5. *vid.* *Ibid.* 11, 20. p. 58 & 59.

(i) *Ibid.* § 8. *vid.* *Ibid.* 19. p. 59.

(k) *Ibid.* § 5. *vid.* *Ibid.* 3. p. 56.

HEARTH-MONEY.

Officers may the Officer may there distrain for the Duty chargeable on the
distrain any House from whence he removed ; and if no Distress can be had in
where in the the same County, Process may be issued out of the *Exchequer* for
same County levying it upon the Offender's Goods or Lands in any other Part of
the Kingdom. For which Purpose the Officers are to return Lists
into said Court of *Exchequer* of all Persons making Default of
Payment, there to remain on Record.

Arrears not
to be profe-
cuted after
two Years.

(¹) No Owners, Proprietors, or Occupiers of Hearths, &c.
are to be charged, distrained, or molested for Hearth-money, or Ar-
rears thereof, that have been due upwards of two Years, nor for
any Arrears that do not appear upon Record in the *Exchequer*.

Goods any where in the same County. By the new Act, All the Powers and
Authorities, formerly vested in the Sheriffs, were transfer'd to the Officers by
that Act appointed ; whence it follows, by a necessary Consequence, that the
Hearth-Money Collector may distrain in any Part of the same County, as the
Sheriff had a Power to do before the making of the new Act.

(1) 17 & 18 Car. 2. cap. 13. § 6. *vid.* *Hearth-money* 21. p. 59.

C H A P. XI.

*Of Crown, Composition, and Quit
Rents.*

Crown-
Rents.

CROWN-RENTS, are certain Rents reserv'd on Lands,
Rectories, &c. granted by Letters Patents, and are express'd
in said Letters Patents.

Composi-
tion-Rents.

COMPOSITION-RENTS, are Rents which the Lords, Gentle-
men, and Free-holders of the Province of *Conaught* and County
of *Clare*, by Agreement of the Chief Governour, in Behalf of
Queen *Elizabeth*, obliged themselves, by Indenture, to pay her
Majesty in Lieu of Cess and Preiss at 10 s. for every Quarter of
Land in said Province and County.

QUIT-

QUIT-RENTS.

QUIT-RENTS, are certain Rents reserved on the Lands forfeited in the Grand Rebellion of 1641, and granted to Adventurers, &c. by the Acts of Settlement, at the following Rates.

| | | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
|---------------------------------|-----------------------|-----------|-----------|------------------|-----------------|
| For every Acre of such Land in— | <i>Leinster</i> ————— | 00 | 00 | 03 | Rates per Acre. |
| | <i>Munster</i> ————— | 00 | 00 | 02 $\frac{1}{4}$ | |
| | <i>Ulster</i> ————— | 00 | 00 | 02 | |
| | <i>Conaught</i> ————— | 00 | 00 | 01 $\frac{1}{2}$ | |

The said Acre to be accounted at 160 Peaches to the Acre, and 16 Foot and $\frac{1}{2}$ to the Peach: so that the Statute Acre bears Proportion to the *Irisb* Plantation Acre as 196 to 121 nearly. And what Acre.

These Rents are paid to the several Collectors of his Majesty's Revenue, whose Receipts, by 9 *Will. III.* cap. 31. are good and valid in Law against the Crown, and as effectual, to all Intents and Purposes, as an *Exchequer* Acquittance duly pass'd and enter'd in the several Offices of the *Exchequer*. To be paid to the Collectors.

These Receipts or Acquittances are to be writ on Parchment, wherein shall be mention'd the Sum receiv'd, and for what Gales, Rent, and for what Land, and on what Account, and for every such Acquittance given by the Collector for any Sum above 5 *s.* and not exceeding 20 *s.* a Fee of 6 *d.* is due; for every Sum above 20 *s.* and not exceeding 5 *l.* the Fee is 1 *s.* for every Sum above 5 *l.* and not exceeding 15 *l.* the Fee is 1 *s.* 6 *d.* and for every Sum above 15 *l.* the Fee is 2 *s.* nor can he, in any Case, receive more than 2 *s.* for any one Acquittance. Fees.

Where one Person stands charged with the Payment of several distinct Sums, in respect of several Parcels of Lands and Tenements deriv'd from several distinct Patents; or where the same is charged in the Name of other Persons not in Possession of such Lands, the several Collectors, within their respective Districts, on Receipt of such Rents, shall give to the present Possessor, who pays the Rent, one Acquittance for the Money paid, in which shall be distinctly mention'd the Lands and Tenements, the Rent, for what Gales, and by whom paid, and no greater Fee than before-mentioned is due for such one Acquittance. One Acquittance to be given for all Lands belonging to any one Person within the District.

The several Collectors of his Majesty's Revenue are to keep Yearly *Two-penny-Books*, so called from the Fee annex'd to them, wherein they are to enter all Receipts or Acquittances by them given on Account of these Rents, under their Hands, and in Presence of the Person who pays the same; to which Receipt, such Person, or any other on his Behalf, may set his Name; and for every such Entry a Fee of 2 *d.* is due. These Books are to

QUIT-RENTS.

be return'd Yearly by the several Collectors, under their Hands on their Oaths, and before stating their Accounts, into the Auditor General's Office, where they are to remain, both as a Charge upon the Collectors, and a Discharge to the Subject, in Case the Original Receipt or Acquittance shou'd happen to be lost or mislaid.

THE
METHOD
OF MAKING
ENTRIES

INWARDS and OUTWARDS;

Of Granting and Obtaining

PRÆMIUMS, DEBENTURES, &c.

DIRECTIONS to Masters of Ships:

WITH

Several Useful TABLES.

=
E

A
an
fo
C
b
f

C
L
C

ENTRIES,

INWARDS and OUTWARDS,

How to be made.

ALL Goods must be enter'd in the Name of the true Proprietor, whether Native or Alien, otherwise great Penalties will be incurr'd, *viz.*

Aliens Goods shipp'd off in the Name of a Native are forfeited, and the Person making such Entry, whether Native or Alien, forfeits all his Goods personal. *A. C. Rule 2.*

Goods enter'd in the Name of any other Person than the very Owner or Proprietor, (being not sold, bargained or contracted for before such Entry, or before the Arrival of such Goods) are forfeited, or their Value. *Ibid.* § 20.

Goods enter'd in any other than the Name of the real Importer, or in the Name of any known Merchant, or other Person, to colour such Goods, whether with or without the Consent of such known Merchant, &c. are forfeited, or their Value. *A. E.* § 18 & 29. But Retailers offending herein, forfeit double the Value of such Goods, to be levied by Distress, or, in Default thereof, to be imprisoned 'till due Satisfaction be made. *Ibid.* § 24.

These Penalties are absolutely necessary for the Security of his Majesty's Revenue and the Trade of this Kingdom. For if a Stranger's Goods be enter'd in the Name of a Native, the Crown loses in some Cases one Half, and in others one fourth Part of the Custom; and the Stranger is thereby enabled to import his Goods at all Times as cheap, and, in most Cases, cheaper than a Native. This turns the Balance strongly in his Favour, and puts the Benefit of our Foreign Trade in his Power.—If a Retailer enters his Goods in the Name of a Wholesale Merchant, the Crown either loses the Allowance of 6 l. or 10 l. *per Cent.* or if such Goods be bonded, lies out of the Money 'till some subsequent Sale or other Accident obliges him to pay the Excise, and Wholesale Merchants lose

Entries to be made in the Name of the true Proprietor. Penalties.

2dly.

ENTRIES.

lose the Benefit of that valuable Distinction the Law has made in their Favour.

Goods must be enter'd under their proper Denominations or forfeited.

All Goods must be enter'd under their true and proper Denomination, otherwise they are subject to Forfeiture; which Denominations ought to be expressed in the very Terms of the Book of Rates: As for Instance, Liquorice Juice must be called *Succus Liquoritiæ*; Amber for Physical Uses must be called *Carrabe* or *Succinum*, &c. If any Merchant be in a Doubt concerning the the proper Denomination or Quality of his Goods, the Law has provided for his Safety, by granting a Bill at View, as in the following Paragraph.

Bills at View.

The Laws of Custom and Excise suppose every Entry to be a full and perfect Account both as to the Quantity and Quality of all the Goods and Merchandizes contained in the outward Bulk expressed therein; and declares, that all Goods short or unduly enter'd, either as to Quantity or Quality, shall be forfeited, or the Value. And for the Safety of such Merchants, who for Want of Bills of Lading, or other just Cause, cannot make a full and perfect Entry, the Law has provided, that any such Merchant making voluntary Oath, that he knows not the just Quantity and Quality of such Goods, may have a Warrant for bringing them to the Custom-house Key, where they shall be viewed in Presence of an Officer. And such of said Goods as shall afterwards be short or unduly enter'd shall be forfeited, or their Value, as before.

Post Entries are by Indulgence, and not according to Law.

Hence it appears, that there is no such Thing as an Entry for one Part, and another Entry for the Remainder of any one Parcel of Goods, in Law, though the present Practice indulges the Merchant therein. And for the Benefit of Trade, the Commissioners do allow, the Merchants to take away such Goods as they have short enter'd, on paying Duty for the same in a second Entry by the Name of a *Post*. But where a Merchant can comply with the Terms of the Law, it will be for his own Advantage so to do, by preventing a second Trouble and farther Expence.

Form and Contents of an Entry.

All Entries are to be sign'd by the Merchant Proprietor, or some Person for whom he shall be responsible; in which shall be expressed the Name of the Ship, and the Master, the Burthen, of what Place, and from whence freighted, with the Marks and Numbers of the outward Bulk in the Margin, and the Quantities and Qualities of all Goods therein contained. The like Rules, *mutatis mutandis*, are to be observed in an Entry Outwards.—The *Act of Customs*, § 16. imposes a Penalty of 10 *l.* for every Entry not made in the prescribed Form.

Penalty.

All Entries ought to be fair and legibly written, and the Quantity of the Goods therein mentioned to be set down in Words at length, without any Abbreviations or Figures, nor ought any Entry to be pass'd which is any Way obliterated, interlined, or altered. But the Number of Casks, Packs, Bundles, Cases, &c. in which

the

ENTRIES.

the Goods are contained, may be inserted in the Margin in Figures.

Goods rated by the Hundred Weight ought so to be enter'd.—If by the futtle Pound, let the Entry be made of futtle Pounds. If rated by the Ell for one Duty, and the Yard for another, as in the Case of several foreign Linens, let the Entry be of so many Ells, cont. so many Yards.—If by the Pound Weight for one Duty, and the Yard for another, as in the Case of *Indian Silks*, let it be enter'd so many Pound Weight, containing so many Yards—and so in all other Instances of the like Kind.

Certificate Goods from *Great Britain*, if (as frequently happens) the Terms required in the Certificate for obtaining the Deventure there be different from those of the same Goods in the Book of Rates, may be so enter'd as to comply with the Law in both Cases. But the discharging Officer is to take Care that no Fraud be committed under Colour of such Certificate. And if any Doubt arises, he is to lay it before the Commissioners for their Determination.

No Warrant can be granted for the Landing or Discharge of any Hops, certificate Goods or Hops from *Great Britain*, until the Master produces a Duplicate of his Contents. *Vid. Duplicates in the Abbridgment*, p. 30.

No Warrant or Licence can be granted for the Discharge of any Goods out of a Ship (not in Leak or Wreck) before Invoice.

No Warrant is to be granted for shipping Hides, Wool, or Timber, &c. to *Great Britain*, nor for any unstamp'd Cards, before Bond be given for the due Exportation thereof, according to Law.

No Entry of Goods directly from the *British* Plantations is to be received, before the Master produces a Cocquet certifying the same to be of the Growth or Manufacture of said Plantations. Where no Cocquet is to be had, the Commissioners must be acquainted with it, who will determine according to such other Evidence as may be produced for their Satisfaction therein.

No Abatement is to be made in Custom of Plantation Goods imported from *Great Britain*, 'till a Cocquet, certifying the same, be produced, the Date of which must be set down on the Collector's File, and signed by the proper Officer, as in the first of the following Examples.

Goods which pay no Duty are to be particularly enter'd, both as to Quantity and Quality, being liable to the same Penalties for undue Entry as if they were subject to Duty.

Goods to be imported Duty free, by Order from the Lords of the Treasury, are to be duly enter'd, particularly valued, and the full Duties cast up as in other Cases. But the Date of such Order is to be set down, as likewise the Date of the Commissioners Order, confirming the same, as usual.

U M

That

ENTRIES.

Entry.

That Bill which is signed by the Merchant is called the Entry, and is the Original in Law, (though, in most Disputes, Reference is made to the Warrant, as being the most authentick Copy of the Discharge.) The Copy of which Bill, signed by the Collector, &c. is called the Warrant, because, when all Requisites are performed, it becomes a Voucher or Warrant to the Land-waiter for the Discharge of the Goods; and the other Copy left with the Comptroller, or his Deputy, is the Patentee's File. The Requisites constituting a Warrant are, that the Number and Date thereof agree with those of the Entry, that it be sign'd by the Collector, Comptroller, or Cheque, and likewise by a Commissioner, if in the Port of *Dublin*.

Warrant.

All Entries Inwards (except such as are Free, or pay no Excise) may be suppos'd to consist of 4 Columns. The *First*, is the Margin, in which is contain'd the Marks and Numbers of the outward Bulk, and Computation of additional Duties. The *Second* contains the particular Denominations and Quantity of the Goods, or inward Content, which must always be expressed in Words at length. The *Third* contains the Values or Rates of such Goods, with the Computation of Custom, into which Column are likewise brought all other Net Duties in order to make a Total. And the *Fourth* contains the Rates and Computation of Excise. The Particulars of each Duty are explain'd at large in the preceding Part, with this Difference, that the Examples there are only of single Articles; But where the Examples here consist of two or more Articles, the Values of each are added together, and the Duty calculated from that Total as if but one Rate.

N. B. No Fraction less than a Penny is taken Notice of in the common Calculation of Duties, but what may be deficient in one Duty is generally made up in another, so as to be equal upon the Whole.

EXAMPLE

Dublin, Jan. 13, 1735,

Neptune of and from *Whitehaven*, Bur. 45 Tuns, *Jos. Taylor*,
Master.

| | | | | | |
|-----------|-----------|-----------|-----------|-----------|-----------|
| <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|-----------|-----------|-----------|-----------|-----------|-----------|

| | | |
|-----------|-----------|-----------|
| <i>l.</i> | <i>s.</i> | <i>d.</i> |
| 1458 | 06 | 08 |
| 72 | 18 | 04 |
| 7 | 05 | 10 |
| <hr/> | | |
| 65 | 12 | 06 |

Mathew Houghton.

$$\begin{array}{r} 31 \ 05 \ 0 \\ \underline{1 \ 11 \ 3} \\ 29 \ 13 \ 9 \\ \underline{18 \ 15 \ 0} \\ 65 \ 12 \ 6 \\ \underline{114 \ 01 \ 3} \end{array}$$

B. P. per Cocquet. Dated
Jan. 8. 1735.
J. F.

The Additional Duty on Tobacco appears here in the Form
of a Poundage Duty, though, in reality, it is not; but as the
Value in Custom *per Pound* is _____ } 00 02 06

The Value in Excise _____ 00 01 03

li you repeat the last _____ oo oi os

It amounts to _____ 00 05 10

The twentieth Part, or *5 l. per Cent.* of which is ——— 00 00 03 $\frac{1}{2}$ being the Additional Duty of Tobacco *per Pound*; so the common Practice is to add the Value in Custom to twice the Value in Excise, and the Total becomes a supposed Value, from whence the additional Duty is computed as above. But as this Method is only for the Convenience of Computation, it will be found of less Trouble, and more strictly conformable to Law, to add the gross Custom, or *5 l. per Cent.* of the Value, to twice the gross Excise, or *10 l. per Cent.* of the Value, and the Total shall be the gross Additional Duty. Thus,

Gros Custom _____ 31 05 00

Excise doubled-----41 13 04

Additional Duty at 3 d. $\frac{1}{2}$ per Pound ————— 72 18 04

ENTRIES.


EXAMPLE IV.


Inwards,

Dublin, Jan. 13. 1735.

Mary, of and from London, Jeremiah Pulford, Master.

Abraham Wilkinson, Merchant.

| | | | | | |
|---|---|----------|----|----------|-----------|
|  3 Casks N ^o 23. a' 25. | } cont. Two thousand one hundred and forty futtle Pounds of Cocoa Nuts — | l. s. d. | | l. s. d. | |
| | | 89 | 03 | 04 | 160 10 00 |
| l. s. d. 26 15 00 1 12 01 <hr/> 25 02 11 | } One hundred and twenty Horns of Harts or Stags, cont. Five hundred Weight — | l. s. d. | | l. s. d. | |
| | | 1 | 16 | 00 | 25 00 00 |

| | | | | |
|--|--|---|-----------|-----------|
|  | 1 Bale, <i>cont.</i> Two hundred and thirty eight futtle Pounds thrown un- dyed <i>Bassan</i> Silk, at 16 Ounces to the Pound — | } | 396 13 04 | 285 12 00 |
| | | | | |

| | | | | | | | |
|--|---|-----|----|----|-----|----|----|
| A.W. one Box, <i>cont.</i> One hundred and | } | | | | | | |
| sixteen half Pieces | | | | | | | |
| of Cambrick, and | | | | | | | |
| one third of half a | | | | | | | |
| Piece, <i>cont.</i> Eight | | | | | | | |
| hundred and seven- | } | 145 | 08 | 04 | 145 | 08 | 04 |
| ty two Yards and | | | | | | | |
| an half | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | </ |

| | | | | | | |
|---------------------------|--------------------------------|---|-----|----|----|-----------|
| 1 Case, N ^o 5. | cont. Twenty five | } | | | | |
| | Pounds of <i>Indian</i> | | | | | |
| <i>l. s. d.</i> | Silk Manufacture, | | 62 | 10 | 00 | 125 00 00 |
| 7 02 06 | q ^t . Ninety five | | | | | |
| 0 08 07 | Yards ————— | } | | | | |
| | Forty Pounds of <i>Italian</i> | | | | | |
| 6 13 11 | Silk Manufacture | } | 100 | 00 | 00 | 200 00 00 |
| | | | | | | |

| | | | | | |
|---------|--------------------|-----|----|----|-----------|
| 5 00 00 | | 795 | 11 | 00 | 941 10 04 |
| 0 06 00 | Abraham Wilkinson. | 39 | 15 | 07 | 47 01 06 |
| | | 1 | 19 | 09 | 2 16 06 |

| | | | | | | |
|----------------|----|----|----|----|----|----|
| | 37 | 15 | 10 | 44 | 05 | 00 |
| | 44 | 05 | 00 | | | |
| Cocoa Nuts — | 25 | 02 | 11 | | | |
| Cambrick — | 20 | 10 | 01 | | | |
| Indian Silk — | 6 | 13 | 11 | | | |
| Italian Silk — | 4 | 14 | 00 | | | |

139 01 09

ENTRIES.

The above Example may be sufficient to illustrate the Method of making the most intricate Entries, and demonstrates the Necessity of the Rule in *p. 401.* for entering Goods differently rated or taxed in Custom, Excise, or additional Duties. Thus Horns of Harts or Stags are enter'd both by Number and Weight; Cambricks by the Half-piece and by the Yard; *Indian Silks* by Weight and by the Yard. But *Italian Silks* by Weight only, because its Duties are all to be computed from the Weight.

Rules for
computing
the Custom
of Goods va-
riously af-
fected by the
Act of Navi-
gation.

The common Method of computing the Duties of an Entry of various Goods, whereon different Customs are to be collected according to their several Circumstances of Importation, seems (as it really is) full of Confusion, and unintelligible, even to a Man tolerably well acquainted with the Customs, 'till explained by a tedious Examination.—The following Rules (if comply'd with) wou'd not only render it more commodious both to the Computer and Examiner, but wou'd likewise prevent a Number of Surcharges arising from the Omission of bringing some of those Duties to Charge.

RULE I.

Entries from
*Great Bri-
tain.*

Where Goods from *Great Britain* are in the same Entry with Goods from a foreign Part, add $\frac{1}{3}$ to the Custom-Rates of such foreign Goods; if subject to double Aliens Custom, treble said Rates, and compute the Whole as from *Great Britain*.

RULE II.

From Fo-
reign Parts.

Where Goods, subject to the $\frac{1}{3}$, are in the same Entry with Goods subject to Aliens Custom, add one half to the Custom-Rates of such Aliens Goods; if subject to double Aliens Custom, multiply the Rate by $2\frac{1}{3}$, and compute the whole as in the common Case of foreign Goods imported by Natives.

The like Rules are every Day practised in computing the Custom of Plantation Goods from *Great Britain* by Cocquet, which, as no more than half the Custom is due, is calculated at the half Rate only from the Book of Rates; and in the Excise of Drugs, the Rates of which are always doubled, because they are to pay double in Excise; and why we shou'd not do so with every other Article, when easy practicable Rules are invented for the Performance of it, no Shadow of a Reason can be assigned.

Suppose

Suppose an *English Ship*, duly navigated, takes in a Loading of Currants and Salt above the *Streights*, discharges Part of her Loading at *London*, and takes in Sugars, Whale-bone, Drugs and Figs for *Ireland*, the Entry will stand as follows ;

| | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| Ten Tun of Currants from the <i>Streights</i> ————— } | 1066 | 13 | 04 | 800 | 00 | 00 |
| One thousand Bushels of Salt from <i>Ditto</i> ————— } | 66 | 13 | 04 | 250 | 00 | 00 |
| Two Tuns of Muscavadoes Sugar from <i>London</i> , <i>British</i> Plantation <i>per Cocquet</i> ————— } | 30 | 00 | 00 | 40 | 00 | 00 |
| Five hundred Weight of Sugar in Loaves, refin'd in <i>England</i> ————— } | 30 | 00 | 00 | 35 | 00 | 00 |
| Six hundred Weight of Whale-bone not caught and cur'd by <i>British</i> } | 9 | 00 | 00 | 15 | 00 | 00 |
| One hundred Weight <i>Ditto</i> , caught and cur'd by <i>British</i> , <i>per Cocquet</i> } | 0 | 10 | 00 | 2 | 10 | 00 |
| One Box of unrated Drugs, Value <i>Jurat. W. S.</i> } | 5 | 00 | 00 | 10 | 00 | 00 |
| One Tun of Figs ————— } | 20 | 00 | 00 | 30 | 00 | 00 |
| | 1227 | 16 | 08 | 1182 | 10 | 00 |
| | 61 | 07 | 10 | 59 | 02 | 06 |
| | 3 | 01 | 05 | 3 | 10 | 11 |
| | 58 | 06 | 05 | 55 | 11 | 07 |
| | 55 | 11 | 07 | | | |
| | 113 | 18 | 00 | | | |

The Currants are here rated at 5 *l.* 6 *s.* 8 *d.* *per* Hundred Weight, and the Salt at 1 *s.* 4 *d.* *per* Bushel, being exactly $\frac{1}{3}$ more than rated in the Book of Rates, and the foreign Whalebone at 1 *l.* 10 *s.* *per* Hundred Weight, which is just treble the Rate. The Articles of *British* Plantation Sugar and Drugs are as common.

Suppose

Suppose the following Goods imported from *Spain* in a *Spanish* Vessel, the Duty will be calculated in the following Manner, *viz.*

| | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| One hundred and twenty Barrels of } Small Nuts————— | 60 | 00 | 00 | 60 | 00 | 00 |
| Fifty Barrels of Chestnuts————— | 37 | 10 | 00 | 37 | 10 | 00 |
| Two Tuns of Raisins————— | 130 | 00 | 00 | 86 | 13 | 04 |
| Fifty Bushels of Salt————— | 3 | 15 | 00 | 12 | 10 | 00 |
| Three hundred Ling-Fish, not caught } and cured by <i>British</i> ————— | 45 | 00 | 00 | 00 | 00 | 00 |
| | 276 | 05 | 00 | 196 | 13 | 04 |
| | 13 | 16 | 03 | 9 | 16 | 08 |
| | 4 | 12 | 01 | 0 | 11 | 10 |
| | 18 | 08 | 04 | 9 | 04 | 10 |
| | 00 | 18 | 05 | | | |
| | 17 | 09 | 11 | | | |
| | 9 | 04 | 10 | | | |
| | 26 | 14 | 09 | | | |

The Raisins are here computed at 3 *l.* 5 *s.* *per* Hundred Weight, and the Salt at 1 *s.* 6 *d.* *per* Bushel in Custom, being just one Half more than the original Rates; according to the Rule for Goods Subject to Aliens Custom: and the Ling at 15 *l.* *per* Hundred; being 6.13.4 (or the original Rate) multiplied by 2 $\frac{1}{4}$ according to the Rule for Goods liable to double Alien's Custom.

Entries of
Wines.

In Entries of Wine, particular Mention must be made, whether they are fill'd or unfill'd; if fill'd up on Board, no Allowance can be made in Custom, and only one 10 *l.* *per* Cent. in Excise and additional Duties to a Wholesale Merchant; if not fill'd up, one 10 *l.* *per* Cent. is allowed thro' all the Duties to a Retailer or Consumptioner; and twice 10 *l.* *per* Cent. in Excise and Additional Duties to a Wholesale Merchant.

The Case of
some Entries
of *Rhenish*
Wines con-
sider'd.

An Indulgence has sometimes been practised in the Case of *Rhenish* Wines. These Wines are commonly imported in uncertain Casks, some of which contain upwards of a Tun. The Method of entering them is—So many Casks, *cont.* so many Awmes of *Rhenish* Wine, unfill'd, 10 *l.* *per* Cent. to be allowed for Leakage, and 10 *l.* *per* Cent. for Excise, &c.—The discharging Officer gauges the Casks as full, and the Post is made of so many Gallons of *Rhenish* Wine unfill'd, and the 10 *l.* *per*

ENTRIES.

per Cent. for Leakage is allowed on the Post as in the original Entry.

That the Law never intended to countenance the Importation of Wine in irregular Casks, will, I believe, sufficiently appear hereafter. But besides the Absurdity of entering a determinate Number of Gallons, and claiming an Allowance for Leakage, it may possibly deserve a serious Consideration, whether the Leakage on 6 Awmes, 4 Hogsheads, 3 Puncheons, or 2 Buts be not much greater than that of a single Cask cont. a whole Tun, or perhaps 2 Tuns, and consequently, whether the Allowance of 10 *l. per Cent.* for Leakage do not vastly exceed the Intention of the Law; and farther, whether the Merchant, if he found the Leakage to be considerable, wou'd not chuse, or rather, insist on entering his Wines full, as hath been many Times practised on the like Occasions.

Since I am upon the Method of entering Wines, I hope to be excus'd the following Digression concerning the great Dispute now depending between the Crown and the whole Body of Merchants about the Importation of Wines in Buts or Pipes.

Cafe of importing Wine in Buts or Pipes above Gage.

The *Act of Excise*, § 32. enacts, "That for taking away all Disputes or Controversies that may arise touching the Contents of a Tun of Wines, it is hereby declared, although Two hundred and fifty two Gallons is the just Measure of one Tun, that nevertheless, two Buts, four Hogsheads of what Sort soever, six Tierces, three Puncheons or Tercions, and eight Quarter-Casks, shall be reckoned and accounted a Tun of Wine: And every Cask of Wine imported, which if full, shall exceed a Quarter-Cask, shall be accounted for a Tierce; and every Cask that shall exceed a Tierce, shall be accounted for a Hogshead; and every Cask that shall exceed a Hogshead, shall be accounted for a Puncheon; and every Cask that exceeds a Puncheon, shall be accounted a But or Pipe; WITHOUT ANY ALLOWANCE OF UNDERGAGE WHATSOEVER."

As it is declared by the above recited Clause, that two Buts or Pipes, of what Sort soever, shall be accounted a Tun, it is insisted on by the Merchants, that any two Casks, imported by the Denomination of Buts or Pipes, shall pass and pay Duty as a Tun of Wine only, notwithstanding their real Content does exceed 252 Gallons; and that such Casks ought not to be gauged.

That the constant Endeavours of the Legislature, Time immemorial, have been to prevent the Importation of Wines in irregular Casks, may appear from the *English Statutes* of 2 *Hen. VI. cap. 11.* 18 *Hen. VI. cap. 17.* & 1 *Rich. III. cap. 13.* all in Force here; in each of which it is expressly declared, that a But of Wine shall contain 126 Gallons; and the first recited Statute, (made in the Year 1423) tells us, that it was of old Time ordained and lawfully used, that Tuns, Pipes, Tercions, and Hogsheads of Wine shou'd be of certain Measure. By 27 *Ed. III.*

That all Wines ought to be imported in regular Casks.

cap. 8. (made *Anno Dom.* 1353.) it is ordained that all Wines, white and red, imported, shall be well and lawfully gauged, and makes it Forfeiture of the Goods to refuse suffering the Wines to be gauged: And by the second and third recited Acts, the Office of Gauger is confirmed, and certain Fees annexed to it. These Laws were made for the Preservation of the legal Assize, and to prevent Impositions on the Buyer, at a Time when no other Duty appears to be levyed on Wines than Prizage; and tho' in some Particulars disused, yet remain in full Force, whenever it shall appear necessary to the Government to put them strictly in Execution.

That this is
the Intent of
the Excise
Laws.

If we consider the above recited Clause of the *Act of Excise* in an unprejudiced Light, we shall find the Ends and Intentions of the Legislature to be the same; for, by it a visible Penalty is imposed on such irregular Importation in any Kind of Cask under a But or Pipe; and it is not to be doubted but that Penalty would have been farther extended, had there been any known Denomination for a Cask containing more than half a Tun, or any Cask distinguished by the Name of a But or Pipe containing more than 126 Gallons at any Time before, or cotemporary with, the making of that Act.

An Instance
to demon-
strate the
Absurdity of
a contrary
Opinion.

Let it be supposed, for once, that the above Clause warrants the Importation of Wine in any Casks denominated Buts, two of which shall pay Duty only as a Tun, notwithstanding the Contents of each exceed 126 Gallons, and that a Merchant imports forty such Casks, each containing 160 Gallons (which is yet less than some that have been imported) this Importer shall pay Duty for no more than 20 Tun, or _____ 5040 Gallons.
And shall receive _____ 6400.
Being 1360 Gallons, or 5 Tun and 100 Gallons more than he pays Duty for.

Suppose again another shall import forty Casks, cont. 100 Gallons each: these are, by Law, to be accounted Buts or Pipes, because they exceed a Puncheon, or 84 Gallons, so the Merchant pays Duty for _____ 5040 Gallons.
And receives no more than _____ 4000
Being 1040 Gallons, or 4 Tun and 32 Gallons less than what he pays Duty for. And the Difference between these two Importations is something more than 9 Tuns and $\frac{1}{2}$, which, supposing to be *Spanish* Wine, amounts to 174 *l.* in favour of the first, and is very near 100 *l.* saved from the Crown.

Now can any Thing appear more absurd than such a Supposition. or more contrary to the constant Practice of the Legislature, who endeavour to put all Subjects on the most equal Footing? Can it be imagined that their Intent was to make the same Law oppressive to one Subject and advantageous to another, meerly because he has a happy Dexterity in perverting the Meaning of the Laws, and a Spirit to attempt Innovations?

It may be objected, that the Words are general, and say 2 Buts, 2 Pipes, *of what Sort soever*, shall be accounted a Tun, but the same Sentence likewise says, 4 Hogheads, *of what Sort soever*, which are sufficiently prohibited from any Overgage by the subsequent Words: and by declaring 2 Buts or Pipes to be equal to a Tun, or 252 Gallons, it strongly implies, that any Cask which exceeds 126 Gallons, or half a Tun, is not a But, and therefore not to be discharged as such: And as the Contents cannot be better ascertained than by Gauging, this seems to be the most natural Method of charging such irregular Casks, and doing the strictest Justice between the Crown and the Subject, and has likewise been the constant Practice of the Commissioners and Sub-Commissioners in their respective Districts on all Occasions of Dispute.

A principal
Objection
answered.

That such
irregular,
Casks ought
to be gaged.

The Hazard of the Importer in this Case appears to be very great; That they for such irregular Cask, being enter'd as a But or Pipe, may be seized and prosecuted to Condemnation, by the Laws of Excise, for being enter'd under a wrong Denomination.

That they
are, indeed,
subject to
Forfeiture.

CHAP. V.

Of Draw-backs.

DRAW-BACKS are distinguished into DEBENTURES and REPAYMENTS: The former are such Part of his Majesty's Duties as are drawn back on Exportation of Goods which have paid Duty Inwards; and the latter are such Abatements or Draw-backs as are granted on Account of Damage or Over-entry.

Draw-backs
distinguished.

All foreign Goods, which have paid Duty Inwards, are intituled Debentures to some Draw-back or Debenture on Exportation, according to the different Circumstances of Time and Persons, except

| | | |
|--|-------|--|
| CALLICOES | _____ | } which are excluded from the Benefit of any Repayment on Exportation. |
| HOLLANDS | _____ | |
| LINEN | _____ | |
| SAIL-CLOTH | _____ | |
| FOREIGN GOODS export- ed to the ISLE OF MAN | _____ | |

And first, in *Custom*—All Sugars and other Goods, except Custom.
Wines, Tobacco, wrought Silks, Haberdashery, and Grocery
X x 2 Wares

DRAW-BACKS.

Wares of all Sorts, being exported by any Subject in 12 Months, or Stranger in 6 Months, draw back half the Custom paid for the same at Importation.

Excise.

In *Excise*, the Whole is repaid, without Limitation of Time, to a Wholesale Merchant, provided the Property has not been altered, *i. e.* that the Goods have not been sold, bartered or exchanged for other Goods, or sent by Land-Carriage into the Country since their Importation, in which Case, no Debenture can be granted, nor is any Draw-back in Excise due by Law to a Shop-keeper, Retailer, or Consumptioner, on Exportation of their Goods.

Additional Duties.

In *Additional Duties*, the Whole is repaid, without Limitation of Time, to a Wholesale Merchant, as in Excise; except the Duties on Wines, Strong-Waters, Spirits, Brandy, Silk, Hops, *China*, Earthen, Japann'd or Lacquer'd Ware; which, unless exported by Subjects in 18 Months, or Strangers in 12 Months, can have no Draw-back in Additional Duties on Exportation.

How to obtain the Debenture on foreign Goods.

In order to obtain the Debenture on Exportation of foreign Goods, a Permit must be taken out for shipping the same, in which the Date of the Entry Inwards, the Names of the Importer, the Ship, the Master, and the Port or Place from whence imported, must be particularly express'd, as in the following Form, *viz.*

Port *Dublin*.

" **P**ERMIT *J. B.* Merchant, to ship on board the *Lively* of
 " *Chester*, *J. R.* Master, thither, Fifty three Gallons and
 " a Pint of Spirits perfectly made single, Duty thereof paid per
 " said Merchant the 23^d of *July* last, out of the *Dorset* of *Dublin*,
 " *W. C.* Master, from *Bourdeaux*, and now allowed to be exported
 " Duty free. Dated at the Custom-house, *Dublin*, this 2^d of
 " *September*, 1736.

R. N. D. Compt^r.

W. S. D. Cust^r. & Coll^r.

By Vertue of which Permit, the Goods being view'd, examin'd, and shipp'd, and the same being certified on the Back of it by the discharging Officers, the Master of the Ship in which they are to be exported, must outvoice the same, and make particular Oath, or (if a Quaker) affirm, that to the best of his Knowledge and Belief those Goods are not intended to be re-landed, and that he will not permit or suffer the same, or any Part thereof, to be re-landed in *Ireland*, unless in Case of real Distress. The permit must then be delivered to the chief Officer upon the Tide along with the Clearings of the Ship, who must particularly examine, and certify on the Back thereof, that the Goods therein mentioned were on Board at the Time of sailing. The other Requisites will fully appear from the following Form of a Debenture as now practised in the Port of *Dublin*.

Port

DRAW-BACKS.

Port *Dublin*.

J. B. Merchant, hath enter'd with us this 2^d Day of *September*, 1736. in the *Lively*, *J. R. Master*, for *Chester*, Fifty three Gallons and a Pint of Spirits perfectly made single, the Custom, Excise, and Additional Duties whereof were paid Inwards the 23^d of *July*, 1736, and for further Manifestation of his just Dealing herein, he hath also taken Oath before us of the same. Dated at the Custom house, *Dublin*, the Day and Year abovesaid.

R. N. D. Compt^r.*J. F. Coll^r*.

J. B. Merchant, maketh Oath, that the Fifty three Gallons and a Pint of Spirits perfectly made single, mentioned in the above Certificate, were shipp'd according to said Entry, and are really, and *bonâ fide*, the same which paid his Majesty's Duties Inwards the Day abovesaid; and that they have not been, nor are intended to be re-landed in any Port or Place in *Ireland*; nor to be landed in the *Isle of Man*.

*Jurat coram me 22 Die**Septembris*, 1736.*J. F. Coll^r*.*J. B. Merchant*.

THESE are to certify whom it may concern, that the Fifty three Gallons and a Pint of Spirits, perfectly made single, above-mentioned, were shipp'd at the Key the 2^d of *September*, 1736. Certify'd by

T. W. Searcher.*J. H. Land-waiter*.

THE Custom, Excise, and Additional Duties of the abovesaid Fifty three Gallons and a Pint of Spirits perfectly made single were paid the Day above-mentioned.

| | | | | |
|-----------------------------|---|-------|----|---|
| Half Custom | — | 1 | 13 | 8 |
| Whole Excise | — | 0 | 16 | 8 |
| Additional Duty | — | 1 | 13 | 4 |
| | | <hr/> | | |
| <i>T. L. Ex^r</i> | | 4 | 03 | 8 |

J. F. Coll^r.R. N. D. Compt^r.

YOU are to pay unto *J. B. Merchant*, the above Sum of 4 l. 3 s. 8 d. *sterl.* and place the same to your Account of Repayments for the Quarter End. For which this with the said Merchants Receipt shall be your Warrant and Discharge. Dated at the Custom-house, *Dublin*, the 24th Day of *October*, 1736.

To *J. F. Esq;* Collector
at *Dublin Port*.

*E. R.**H. B.**S. G.*

} Commissioners.

Receiv'd the above Sum of

4 l. 3 s. 8 d. *sterl.*per *J. B. Merchant*.

When

DRAW-BACKS.

Abatement
for dama-
ged Goods.

When Goods have receiv'd Damage at Sea by Salt Water, or other Accident, if such Goods be not rated in the Book of Rates, the Merchant need not put himself to any farther Trouble than to take out a Bill at View, and value them upon Oath according to their real Worth at the Time of Entry. But if the Goods be specified in the Book of Rates, a Copy of the Entry must be made out, two indifferent Merchants, experienced in the Value of such Goods, must be chosen or approv'd of by the Commissioners in the Port of *Dublin*, and by two at least of the principal Officers in all other Ports (whereof the Collector always to be one) who in Conjunction with such sworn Officers as shall be appointed for that Purpose by the Commissioners or Sub-Commissioners respectively, must view the Goods upon landing and before housing them, and certify and declare, upon Oath, what real Damage the Goods have suffered, and the Abatement of Duty must be in Proportion to the Damage receiv'd, so that if the Goods be lessened one Half in their Value, one Half of the Duty is to be repaid, and so in all other Cases.

The following Example will fully illustrate the Method of proceeding in such Circumstances.

| Inwards. | | <i>Dublin, July 2, 1736.</i> | | | | | |
|--|---|------------------------------|-----------|-----------|-----------|-----------|-----------|
| <i>Two Friends of Dublin, Mat. Phelan, Master, from Leghorn.</i> | | <i>A. B. Merchant.</i> | | | | | |
| | | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> |
| 3 Casks, cont. two Tun of Currants— | | 160 | 00 | 00 | 160 | 00 | 00 |
| 1 Bale, cont. four Hundred great | } | 200 | 00 | 00 | 400 | 00 | 00 |
| Pounds of raw long <i>Messina</i> Silk | | | | | | | |
| | | <hr/> | | | <hr/> | | |
| | | 360 | 00 | 00 | 560 | 00 | 00 |
| | | 18 | 00 | 00 | 28 | 00 | 00 |
| | | 6 | 00 | 00 | 1 | 13 | 07 |
| | | <hr/> | | | <hr/> | | |
| (A true Copy.) | | 24 | 00 | 00 | 26 | 06 | 05 |
| <i>J. F. Collr.</i> | | 1 | 04 | 00 | | | |
| | | <hr/> | | | <hr/> | | |
| N ^o 48. | | 22 | 16 | 00 | | | |
| | | 26 | 06 | 05 | | | |
| | | <hr/> | | | <hr/> | | |
| | | 49 | 02 | 05 | | | |

Merchants
Certificate
Damage.

WE the underwritten Merchants, experienced in the Nature and Value of the Goods above-mentioned, being thereunto appointed and directed by the Commissioners of his Majesty's Revenue, do hereby certify and declare on Oath, first administered to us by the said Commissioners, that we have viewed and examined three Casks of Currants, and one Bale of *Messina* Silk, enter'd as above out of the

DRAW-BACKS and ALLOWANCES.

the *Two Friends of Dublin*, *Mat. Phelan*, Master, from *Leghorn*, and do find the said Currants to be damaged by Salt Water, and thereby lessened three Fourths in their true Value, and that the said Silk is likewise damaged one Third Part. Witness our Hands, *Dublin July 3, 1736.*

Sworn at the Board, *July 3, 1736.*

R. A.

C. D.

E. F.

} Merchants.

WE do hereby certify that we have viewed the Currants and Silk above-mentioned, and do find them damaged by Salt Water, and verily believe the Allowance, set forth in the above Certificate, to be reasonable. *Dublin, July 3, 1736.*

P. C. Surveyor.

J. S. Land-waiter.

Two Tuns of Currants lessened $\frac{3}{4}$, and four Hundred great Pounds of raw *Messina* Silk lessened $\frac{1}{3}$, in their true Value.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---------|-----------|-----------|-----------|
| Custom— | 11 | 16 | 05 |
| Excise— | 11 | 08 | 08 |

T. L. Exr.

23 05 01

You are to pay unto *A. B.* Merchant, the Sum of Twenty three Pounds, &c. as in the Order on a Debenture.

Wines and Tobacco can have no such Abatement on Account of Damage, but if the Tobacco be not worth the Duty, it is to be burnt; and if the Merchant, upon landing his Wines, shall judge them to be so corrupt and unmerchantable as not to be worth his Majesty's Duties, he may, in Presence of the proper Officers, stave and spill them, and his whole Duty shall be repaid him, together with the following Rates allowed by the Crown in Compensation for Freight, and other Charges, viz.

l. s. d.

| | |
|--|-----------|
| For every Tun of Wines, so destroyed, of the | |
| *Growth of <i>Germany</i> , or Wines that pay Duty | } 4 00 00 |
| as such | |
| For every Tun of <i>French</i> Wine | 2 00 00 |
| For every Tun of <i>Portugal</i> , <i>Spanish</i> , or other Wines | 6 00 00 |

But no such Allowance can be made, unless such Wine be imported in Casks, directly from the Port or Place of their Growth, or the usual Place of Shipping such Wines. Nor is his Majesty's Duties of Prizage or Butlerage to be lessened on Account of destroying such corrupt Wines.

Suppose a Merchant hath entered 16 Hogsheads of *French* Wines from *Bordeaux* in a native Ship duly navigated, and, upon landing them, finds 6 Hogsheads corrupt and unmerchantable, and has them

DEAW-BACKS and ALLOWANCES.

them staved in Prefence of the proper Officers. After making out a true Copy of his Entry, the Officers certify as follows;

WE do hereby certify, that upon landing and discharging the *French Wines* above-mentioned, the Merchant found six Hogsheads thereof to be so corrupt and unmerchantable as not to be worth his Majesty's Duties, and that the said six Hogsheads were therefore staved and spilled according to Law. As Witness our Hands this Day of 17

G. G. Surveyor.
T. H. Land-waiter.

Six Hogsheads of *French Wine* corrupt and spilled.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|-------------------------------|-----------|-----------|-----------|
| Custom----- | 4 | 14 | 06 |
| Excise----- | 8 | 10 | 01 |
| Additional Duty----- | 4 | 17 | 02 |
| New, <i>Ditto</i> ----- | 3 | 12 | 11 |
| Compensation for Freight, &c. | 3 | 00 | 00 |

T. L. Exr. 24 14 08

You are to pay, &c.

By the 9th Rule in the *Act of Customs*, every Hoghead of Wine which shall be run out, and not above 7 Inches left in it, and every But or Pipe, not above 9 Inches, shall be accounted Outs, and no Subsidy to be paid for the same; pursuant to which, if on landing the Wines the Officers find any Outs, they certify the same on the Copy of the Entry in the following Manner, *viz.*

WE do hereby certify, that upon landing and examining the Ten Hogsheads of *French Wines* above-mentioned, we found Six of said Hogsheads to be Outs, and not above Seven Inches left in each of said Six Hogsheads. Witness our Hands, &c.

P. C. Surveyor.
J. H. Land-waiter.

Six Hogsheads of *French Wine* out.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|-------------------------|-----------|-----------|-----------|
| Custom----- | 4 | 14 | 06 |
| Excise----- | 8 | 10 | 01 |
| Additional Duty----- | 4 | 17 | 02 |
| New, <i>Ditto</i> ----- | 3 | 12 | 11 |

T. L. Exr. 21 14 08

You are to pay, &c.

These

DRAW-BACKS and ALLOWANCES.

These are the Methods of Proceeding in the Case of Goods Inwards, Goods lost but in the Case of Goods enter'd Outwards, which have been lost at Sea, or by Sea, or taken by Pirates, or Enemies, an Order must be obtained out of the *Exchequer* for shipping of so much Goods, Custom free, as shall be equal in Custom to the Goods lost. The following Copy of an *Exchequer* Order, with the Allowance made thereon, will sufficiently direct the Merchant in such Case.

July 19, 1728.

Port of Dublin, } **W**HEREAS *John Brunet*, Merchant, and free Denizen of this Kingdom, did, by his Council, on the 18th of July, Inst. move the Court, thereby setting forth, That the said *John Brunet* did, on his own Account, at the Port of *Dublin*, put and ship on board the good Ship the *John of Dublin*, *James Mehard* Master, for *Rochford* in the Kingdom of *France*, on or about the 19th Day of *April*, 1727, the several Goods following, *viz.* Twenty seven Bags, cont. Sixty four hundred Weight of Plaisterers Hair, Thirty four Casks, cont. Three hundred and fifty eight hundred Weight and fourteen Pounds of Tallow, for which his Majesty's Custom was paid, amounting to the Sum of Thirty three Pounds five Shillings and two Pence, *33 l. 5 s. 2 d.* as by a Certificate from the Officers of the said Port of *Dublin* appears; and that the said Ship, the *John of Dublin*, on the 8th Day of *May* last, set Sail from the said Port on her intended Voyage for *Rochford*, in the Kingdom of *France*, and was, on the 18th Day of the said Month of *May*, within the Bay of *Biscay*, met by a *Spanish* Privateer, call'd the *Santa Maria*, belonging to *St. Sebastian*, who took the said Ship and carry'd her into *Sebastian*, where the said Ship and Cargo were condemn'd and made a Prize: and that the said Ship and her Cargo were the sole Property of the said *John Brunet*, and was cleared out of the said Port of *Dublin* for *Rochford* aforesaid, and for no other Place, Port, or Harbour whatsoever: and that the said Ship and Cargo are entirely lost to said Merchant, and that he hath not receiv'd, nor expects to receive any Advantage or Recompence for the said Cargo, or any Part thereof, except the Benefit of a new Entry, as in such Cases is usual; and that the said Ship was not taken by the Privy or Consent of any of the said Ships Crew. And four Days were by the Court then given to the Commissioners of the Revenue to shew Cause (if any they could) wherefore the said Merchant should not have a new Entry; and the Commissioners of the Revenue, having certified that they had nothing to object thereto. It is therefore, (upon Motion of *William Harvard*, Esq; of Council with said Merchant, and reading the Officers Certificate of the said Port, and Examinations taken before the Right Honourable the Lord Chief Baron of this Court of the Truth of said Matter) ordered by the Court

Y y

Court

DRAW-BACKS and ALLOWANCES.

Court that the said Merchant have a new Entry of Goods Duty free to the Value of the Duty of the Goods so lost as aforesaid, whereof all Persons concerned are to take Notice at their Peril.

(Copia vera.)

RALPH GORE.

Ex. per PALMERSTON.

S I R,

YOU are to pay due Obedience to the above Order of the Court of Exchequer.

By Order of the Commissioners.

To H. A. Esq; Collector of
the Port of Dublin.

J. FORTH.

l. s. d.

Sept. 20. 1728.

Allow'd Mr. *John Brunet*, Merchant, in pursuance of
the above Order, being the Duty of an Entry made
by him this Day, the Sum of ————— } 6 14 05

T. M. Comr.

Sept. 24. 1728.

Allow'd Mr. *John Brunet*, Merchant, pursuant to
this Order, the Duty of an Entry, he made this
Day, amounting to ————— } 15 03 08

W. H. Comr.

Jan. 21. 1728.

Allow'd Mr. *John Brunet*, Merchant, pursuant to
this Order, the Duty of an Entry he made this Day,
amounting to ————— } 10 03 00

T. M. Comr.

Sept. 11. 1729.

Allow'd Mr. *John Brunet*, Merchant, in an Entry
this Day, which fully compleats the above Order,
the Sum of ————— } 1 04 01

W. H. Comr.

33 05 02

Goods over-
enter'd.

Where a Merchant, by Mistake, has enter'd and paid Duty Inwards for a greater Quantity of Goods than his Package or Cargo really contains, he must make out a true Copy of his Entry, get the discharging Officers to certify, and make Oath himself as in the following Form :

Inwards.

DRAW-BACKS and ALLOWANCES.

Inwards.

Dublin June 4, 1736. Copy of the Entry.

Handy, of and from Bristol, Enoch Davis, Master.

M. S. Merchant.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| 17 Hogsheads, cont. Eight Tun and an half of Syder | 17 | 00 | 00 | 34 | 00 | 00 |
| (<i>Copia vera.</i>) | 00 | 17 | 00 | 1 | 14 | 00 |
| J. F. Collr. | 00 | 00 | 10 | 00 | 02 | 00 |
| N ^o 16. | 00 | 16 | 02 | 1 | 12 | 00 |
| | 1 | 12 | 00 | | | |
| | 2 | 08 | 02 | | | |

WE do hereby certify, that upon landing the above-mentioned Officers Certificate. Seventeen Hogsheads of Syder we examined the same, and found them to contain no more than Four Tuns and a Quarter, so that the Merchant hath over-enter'd Four Tuns and a Quarter of Syder. Witness our Hands, &c.

G. G. Surveyor.

R. B. Land-waiter.

M. S. Merchant, maketh Oath, that neither he, nor any other Merchant's Person for him, receiv'd any more of the Syder above-mentioned Oath. than what the Officers of the Customs legally discharged.

Jurat coram me die, &c.

M. S. Merchant.

R. N. D. Compt^r.

Four Tuns and a Quarter of Syder over-enter'd.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|--------|-----------|-----------|-----------|
| Custom | 00 | 08 | 01 |
| Excise | 00 | 16 | 00 |
| | 1 | 04 | 01 |

T. L. Ex^r.

You are to pay, &c.

But in the Case of Goods Outwards, which for Want of Stowage Goods short or other Accident could not be shipp'd according to the Warrant, shipp'd. a Certificate and Affidavit of the following Tenor being made, the Merchant may obtain a Permit for shipping them on any other Ship.

Suppose a Merchant enter and pay Duty for twenty Casks, cont. Eighty hundred Weight of Tallow Outwards, and that Five of them cannot be shipp'd, pursuant to the Warrant, for Want of Stowage; the Certificate, &c. will run as follows.

WE do hereby certify, that Five Casks, Quantity Twenty Officers Certificate. hundred Weight of the above Tallow are return'd back

Y y z

for

DRAW-BACKS and ALLOWANCES.

for Want of Stowage, and remain unshipp'd. Witness our Hands, &c.

T. W. Searcher.

R. B. Land-waiter.

Merchant's
Oath.

A. B. Merchant, came this Day before me and made Oath, that the above-mentioned Five Casks, cont. Twenty hundred Weight of Tallow, the Custom whereof was paid the Inst. and was to be shipp'd on Board the *A. of B. C. D. Master*, for *E.* could not be taken in for Want of Stowage, nor did pass according to the former Cocquet.

Jurat, &c.

R. N. D. Compt^r.

Permit for
shipping
them on
another Vef-
sel.

Port D. } **P**ERMIT *A. B. Merchant*, to ship on board the *M. of B. G. H. Master*, for *B.* Five Casks, cont. Twenty hundred Weight of Tallow, Custom whereof was paid the Inst. and was to be shipp'd on Board the *A. of B. C. D. Master* for *E.* but for Want of Stowage, (as by Certificate of the proper Officers, together with said Merchants Oath may fully appear) could not be taken in, and is therefore allowed to be exported Duty free in the Ship *M.* aforesaid. Witness our Hands, &c.

R. N. D. Compt^r.

W. S. D. Cust^r & Coll^r.

Of Præmiums.

Præmiums.

PRÆMIUMS are certain Sums of Money, given by the Crown, as an Encouragement to the Agriculture and Linen Manufactures of this Kingdom.

On Corn ex-
ported.

PRÆMIUM on CORN exported.

| | | |
|--------------------|--|--|
| When MALT, BARE OF | } at 10 s. } per Quarter or under, each Quarter to contain 8 Bushels. | |
| BARLEY----- | | |
| RYE----- | | |
| WHEAT ----- | | |
| | at 9 s. | |
| | at 14 s. | |

shall be shipp'd for Exportation from any Port in this Kingdom, where the Rates shall not be higher than aforesaid, in *British* or *Irish* Shipping, whereof the Master and at least $\frac{2}{3}$ of the Mariners are Subjects, the Exporter shall not only ship it off Duty free, but is also intitled to a Præmium, viz.

For

PRÆMIUMS.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|--|-----------|-----------|-----------|
| For every Quarter of such <i>Bare, Barley, Malt</i> or <i>Rye</i> , ground or unground— | 00 | 01 | 00 |
| For every Quarter of such <i>Wheat</i> ground or un- ground— | 00 | 01 | 06 |

In order to obtain which Præmium, the Exporter having made Entry, must return a Certificate as follows, to the Collector of the Port where shipp'd, and himself, or one or more credible Persons, must testify the Truth of it upon Oath, and the Discharge must be certified by the proper Officers. The Exporter must then enter into Bond in the Penalty of 200 *l.* and so in Proportion, for every 100 Tun of Corn so shipp'd, that the same (Dangers of the Seas excepted) shall be exported, and not landed again in *Ireland*; upon entering into which Bond, he is intitled to the Præmium; the farther Requisites of which appear from the following Form.

Port K.

I *A. B.* of *K.* Merch^t. do hereby certify, that pursuant to a Merchant's Warrant granted me from the Custom-house of *K.* dated the 4th Inst. I have shipp'd on Board the *M. of D.* Burthen 100 Tuns *C. D.* Master, for *L.* the full Quantity of one Hundred Quarters of Wheat, at Eight Bushels to the Quarter, the current Market Price whereof, at the Time of Exportation in this Port, did not exceed 14 *s.* per Quarter, at Eight Bushels to the Quarter, which is really intended to be transported to *L.* or some other Port beyond the Seas, in Alliance with his Majesty. As witness my Hand,
Ec.

A. B. Merch^t.

A. B. of *K.* Merch^t. came this Day before me and made Oath, that the Contents of the above Certificate is true, *Ec.*
 Dated, *Ec.*

A. B. Merch^t.

Jurat cor.

W. G. Coll^r.

C. D. Master of the above Merchant's Ship, the *M. of D.* came this Day before me and made Oath, that she is *British* (or *Irish*) Built, and that he the said *C. D.* and above two Thirds of his Mariners are His Majesty's Subjects.
 Dated, *Ec.*

C. D. Master.

Jurat cor.

W. G. Coll^r.

We

PRÆMIUMS.

Collector's
and discharg-
ing Officers
Certificates.

WE do hereby certify, that pursuant to a Warrant to us directed by *W. G. Collector* of the Port of *K.* dated, &c. there is Shipp'd on Board the *M.* of *D. C. D.* Master for *L.* one hundred Quarters of Wheat, at Eight Bushels to the Quarter. Dated, &c.

W. H. Land-waiter.
S. T. Searcher.

I Do hereby certify, that *A. B.* of *K.* Merch'. hath given Bond for the Exportation of the above one hundred Quarters of Wheat, pursuant to an Act of Parliament made in this Kingdom, in the sixth Year of the Reign of Her late Majesty Queen *Anne.* Dated, &c.

W. G. Collr.

Commissioners
Order.

PURSUANT to an Act of Parliament made in this Kingdom, in the Sixth Year of Her late Majesty's Reign, you are to pay unto *A. B. Merch'.* the Sum of *7 l. 10 s. sterl.* as a Præmium for one hundred Quarters of Wheat, at Eight Bushels to the Quarter, exported as above; and this with the said Merchant's Receipt shall be your Warrant and Discharge. Dated at the Custom-house, *Dublin, &c.*

To *W. G. Collr.* of
the Port of *K.*

Receiv'd the above Sum of, &c.
A. B. Merch'.

E. R. }
H. B. } Commissioners.
S. G. }

Bonds how
to be dis-
charged.

The above-mention'd Bonds are discharged by the Return of a Certificate from the Place where landed beyond Seas, under the common Seal of the Chief Magistrate, or under the Hands and Seals of two known Merchants there residing, that the Corn was there landed, or by Proof of credible Witnesses, that such Corn was taken by Enemies, or perished in the Seas; on Return of which Certificates, or such Proof made, the Bonds are to be delivered up to be cancelled.

Præmium
on Flax-seed
or Hempseed
imported.

The PRÆMIUM ON HEMP-SEED OR FLAX-SEED imported is,

| | | | |
|--|-----------|-----------|-----------|
| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
| For every Hogshead of good sound Hemp-seed or Flax-seed of the Growth of <i>Russia, Germany, the Netherlands</i> or the East-Country | 00 | 05 | 00 |
| For every Hogshead, cont. 7 Bushels of sound merchantable Flax-seed and Hemp-seed of the Growth of any of the <i>English</i> Plantations in <i>America</i> | 00 | 05 | 00 |

To be paid out of his Majesty's Duties by such Officers, and in such Manner as Draw-backs are usually paid.

How to be
obtained.

The Merchant (in order to obtain the Præmium) must take out a Copy of his Entry, and proceed as in the following Form.

Inwards

PRÆMIUMS.

Inwards.

*D. of London, J. S. Master, from Rotterdam.*Copy of
Entry.*A. B. Merch^t.*

One hundred Hogsheads of Flax-seed, Free.

(A true Copy.)

N^o 24.*J. F. Coll^r.*

A. B. Merchant, maketh Oath, that he verily believes the above-mentioned Flax-seed is good, and that it is of the Growth of the Summer preceding, and imported from Holland.

Merchant's
Oath.*Jurat coram, &c.**A. B. Merch^t.*

Discharged at the Custom-house Key out of the above-named Ship, the *D. of L.* one hundred Hogsheads of Flax-seed, full, each Hoghead, cont. 63 Gallons, (*or, in the Case of Plantation Seed, each Hoghead cont. 7 Bushels*) which appeared to us to be found and good. Dated, *£c.*

OfficersCer-
tificate.*P. C. Surveyor.**T. H. Land-waiter.**l. s. d.*

One hundred Hogsheads of good and sound Flax-seed }
imported, Præmium ————— } 25 00 00

*T. L. Ex^t.*You are to pay, *£c.*

In order to prevent Impositions in obtaining this Præmium, all Hemp-seed and Flax-seed exported, during the Continuance thereof, is to pay an additional Custom of 5 *s. per* Hoghead, unless Oath be made that it is of the Growth of this Kingdom.

The Præmium on Hempleed was first granted for 9 Years, commencing Dec. 24, 1707, by 6 *Annæ*, cap. 9. and that on Flax-seed was first granted by 8 *Annæ*, cap. 12. during the Remainder of said nine Years. By the 2 *Geo. I.* cap. 13. this Præmium was farther continued for 21 Years; towards the Expiration of which, the Liberty of importing certain Goods directly from the *Engl^{ish}* Plantations was granted by 4 *Geo. II.* cap. 15. *B.* and therefore, the said Præmium, being by 7 *Geo. II.* cap. 10. continued to Dec. 24, 1744, was likewise extended to sound merchantable Flax-seed and Hemp-seed of the Growth of the *Engl^{ish}* Plantations in *America*.

The PRÆMIUM on *Iris^h* SAIL-CLOTH, is

l. s. d. Præmium
on *Iris^h* Sail-
Cloth.

For every Yard of Sail-Cloth made of good and }
sound Hemp, of the Value of 10 *d. per* Yard and } 00 00 02
under 14 *d.* ————— }
For every Yard of Main-sail or course Canvas made in }
Imitation of *Holland-Duck*, of the Value of 14 *d.* } 00 00 04
per Yard and upwards ————— }

To be paid out of his Majesty's Duties, by such Officers, and in such Manner as Draw-backs are usually paid. I

PRÆMIUMS.

Value how
to be ascer-
tained.

In order to ascertain the Value, and consequently the Præmium, the Commissioners in the Port of *Dublin*, and the principal Officers in the other Ports (whereof the Collector always must be one) are to make Choice, or approve of, two indifferent Merchants, experienced in the Value of such Cloth, who are to view the same, and certify and declare upon Oath what the respective Value of said Cloth is, and the Præmium is to be paid accordingly.

Præmium
to be granted
on Sail-Cloth
entered for
Home Con-
sumption.
To be pro-
duced in
whole Pieces
and cut by
the Officers.

It is not necessary to export such Cloth in Order to obtain the Præmium, the Proprietor or Manufacturer may enter it for home Consumption, and receive the Benefit of the Præmium under the same Conditions and Limitations as if exported.

No Præmium can be given for any Sail-Cloth which is not produced to the proper Officers at the respective Custom-houses where enter'd, in whole Bolts or Pieces, each cont. 36 Yards at least, which Pieces shall then be cut through the Middle by the Officers before granting the Præmium.

The Manner of proceeding in such Cases, with all the Requisites, will fully appear from the following Form.

Dublin, January 15, 1736.

Entry.

SAIL-CLOTH for *Home-Consumption*.

J. A. Merch^t.

| | | |
|--|---|---------|
| Twenty whole Bolts, or Pie- ces, each at least Thirty six Yards. | } Containing in the Whole Seven hundred and sixty Yards of <i>Irish</i> Sail-Cloth, or course Main-sail Canvas, made in Imitation of <i>Holland-Duck</i> , to be cut through the Middle by the proper Officers | } Free. |
|--|---|---------|

(A true Copy.)

J. F. Coll^r.

Oath of the
Merchant
or Manufac-
turer.

*J. A. Merchant, (or any other Person who has Cause of Know-
ledge)* maketh Oath, that to the best of his Knowledge and Belief, the above-mention'd Sail-Cloth is made of Hemp of the Growth of this Kingdom, and that the said Cloth was never before exported, nor hath any Debenture been issued out, or Præmium paid for the same.

Jurat coram, &c.

J. A.

Oath of the
Value.

A. B. and C. D. Merchants, (or others) being experienced in the Value of Sail-Cloth, do make Oath on the Holy Evangelists, that they have viewed the above-mentioned Twenty whole Bolts or Pieces of Sail-Cloth, or Canvas, and that the whole Quantity is of the Value of 14 *d.* per Yard and upwards.

Jurat coram, &c.

A. B.

C. D.

We

PRÆMIUMS.

WE do hereby certify, that we have examined the above-mentioned Twenty whole Bolts or Pieces of Sail-Cloth, produced to us by *J. A.* and that each Bolt or Piece did contain at least Thirty six Yards, making in the Whole Seven hundred and sixty Yards, and that each of said Bolts or Pieces has been cut through the Middle, pursuant to Act of Parliament. Dated, &c.

G. G. Surveyor.

T. H. Land-waiter.

Præmium.

l. s. d.

Seven hundred and sixty Yards of *Irish* Main-fail Canvas, made in Imitation of *Holland-Duck*, of the Value of 14 *d.* per Yard-----

12 13 04

T. L. Ex^r.

You are to pay, &c.

A Præmium of 1 *d.* for every Yard of *Irish* Sail-Cloth of the Value of 10 *d.* and under 14 *d.* and 2 *d.* for every Yard of Main-fail Canvas made in Imitation of *Holland-Duck* of the Value of 14 *d.* and upwards, was granted to the Exporter by 6 *Annæ*, cap. 9. for 9 Years; and by 8 *Annæ*, cap. 12. a farther Præmium of 1 *d.* per Yard for the cheaper, and 2 *d.* per Yard for Main-fail Canvas was granted for 3 Years from Sept. 29, 1709. By 2 *Geo.* I. cap. 13. a Præmium of 2 *d.* per Yard for the cheaper, and 4 *d.* per Yard for Main-fail Canvas was granted for 10 Years from Dec. 24, 1716; which by 10 *Geo.* I. cap. 2. was continued for 8 Years longer; and by 7 *Geo.* II. cap. 10. is continued to Dec. 25, 1744; and is likewise extended to Sail-Cloth or Canvas for Home-Consumption.

Of Sur-charges and Over-charges:

MISTAKES that arise in Computation of his Majesty's Sur-charges, Duties are distinguished into Sur-charges and Over-charges. The first in Prejudice of the Crown, and the latter in Prejudice of the Merchant. Both of these are particularly noted by the Examiner of the Customs on his examining the Entries, which he does daily in the Port of *Dublin*, and quarterly for the other Ports.

All Sur-charges are absolutely charged to the several Port Collectors on passing their Accounts, that the Crown may not suffer by such Oversight; And Over-charges are allowed the same Merchant in any subsequent Entry out of the like Duties in which he over-paid, *viz.* Loan-Duties must be allowed out of Loan-Duties, Linen-Duties out of Linen-Duties, &c.

Z z

Directions

Directions to Masters of Ships.

**Master's De-
clarations.**

WHEN you arrive in any Port you are to declare, when required by any Revenue Officer belonging to such Port, your own real Name and Sir-name, the true Name of your Ship, and of the Port or Place where bound, otherwise you become liable to a Penalty of 100 *l.* to be prosecuted before the Commissioners of Excise.

**Officers not
to be molest-
ed in execu-
tion of their
Duty.**

When boarded by the King's Officers, you are to suffer them to come quietly and peaceably on Board, by Night as well as by Day; you are also to permit such Tide Officers as shall be boarded on you to remain on board 'till your Ship be fully unladen, or 'till they be discharged by their Superiours. You are not to obstruct them in the legal Discharge of their Duty, which, in general, consists in entering into any Part of your Vessel to search for prohibited Goods, or any Goods intended to be carried away before due Entry or Payment of Duty; in sending such Goods, if found, to the Custom-house, in order to be there prosecuted; in sending or conveying fine Goods of small Bulk or Package to the Stores, for the Security of his Majesty's Duties; in searching and examining all Persons going on Shore from your Ship, that they do not carry any prohibited or other Goods away to the Prejudice of his Majesty's Revenue; in performing the legal Commands of their Superiours, and in the due Discharge of your Vessel. If you obstruct the Officers in any of the above-mentioned Articles, you may be prosecuted in the *Exchequer* for a Penalty of 100 *l.* or before the Commissioners, &c. of Excise for a Penalty of 50 *l. sterl.*

**Masters have
Liberty to
stay 28 Days
in any Port
before In-
voice.**

You have a Right to stay 28 Days in any Port where you arrive before invoicing your Goods; and if your Market or other Affairs do not answer, you may within that Time sail to any other Port. But if your Stay exceeds 28 Days, you are then no more at Liberty (unless occasioned by Weather or other unavoidable Accident) because the Kings Officers have then a Right to take out all the Goods remaining in your Ship, and secure them in his Majesty's Stores 'till the Duty, Charges of Landing, and Ware-house Room be paid; and if not thence discharged in 6 Months Time, the Commissioners, or respective Collectors, or other Chief Officers, in such Port, may sell the same by the Candle, and apply the Produce of such Sale to the Discharge of the Duty, Ware-house Room, Freight, and other Charges, rendering the Over-plus to the Proprietor.

**Bulk must
not be broke
before In-
voice.**

You are not, on any Pretence whatsoever, (unless in Case of real and absolute Necessity) to break Bulk, by unshipping any Kind of Goods, before you have invoiced your whole Cargo, and enter'd into Bond according to Law. You are not obliged to declare the Inward Contents of your Package, it being sufficient that you give

a true

DIRECTIONS TO MASTERS OF SHIPS.

a true Account of the Number, Form and Marks of your outward Bulk, and the Names of the Merchants to whom consigned by your Bills of Lading; which Account, or Invoice, you are to swear to, and also truly answer upon Oath to such other Questions concerning your Lading as shall then be asked you in the open Custom-house by the proper Officer. If you fail in any of the above Particulars, you are liable to a Penalty of 100 *l.* to be prosecuted in the *Exchequer*.

If Part of your Goods be designed for one Port, and Part for another, you must notwithstanding give a true Account (as directed in the preceding Paragraph) of the Whole: But must write in your Invoice, opposite to the Goods intended for another Port, *Not to be landed*.—And if consigned to any other Port in this Kingdom, you are, when you arrive in such Port, to give an Account, on Oath, not only of the Goods to be landed there, but also of the Goods formerly enter'd in the first Port, and to whom they did belong.

If any Mistake or Omission shall happen in your Invoice thro' Hasten or other Accident, you have a Right to amend it at any Time within 48 Hours after Invoice. But if any Goods not therein mentioned or enter'd be found concealed in your Ship after that Time, they become liable to Forfeiture as fully as if actually carried out of the Ship with Intention to run them. If, after clearing your Ship, or discharging the Officers from on board, any Goods be found which have not paid Duty, or which have been concealed from the Knowledge of such Officers, you are liable to be prosecuted in the *Exchequer* in the Penalty of 100 *l. sterl.*

As an Encouragement to the Master for making a true Invoice of his Cargo, and in Consideration of his maintaining the Officers on board, there is a discretionary Allowance made by the Name of a *Portage Bill*, which is calculated at the Rate of 1 *l. per Cent.* out of the Custom Inwards, paid by the several Merchants concerned in his Lading. Where a Master is guilty of Frauds or other ill Practices, or treats his Officers ill on Board, his *Portage Bill* is generally denied him, but is never refused unless for one of the above Reasons.

As no Goods can be landed before Entry and Payment of Duty, so you cannot be discharg'd or clear'd out 'till your whole Cargo be enter'd by the Proprietors according to your Invoice. Indeed if you have been 28 Days in the Harbour, you may have the Goods put into the King's Stores, and receive your Clearings; this you are intitled to by Law. But there is an Indulgence practised in the Port of *Dublin*: where the Contents of the whole Invoice have been sent up in Lighters to the Custom-house under Care of the proper Officers, and the Ship has been duly searched, it is usual to admit such Ship to be cleared out, unless some Reason appear to the contrary.

Invoice how
to be made.

Invoice may
be amended
in 48 Hours.

Portage Bills,
on what
Considerations
granted.

Ships not to
be cleared
'till the
whole Cargo
has been en-
ter'd.

DIRECTIONS TO MASTERS OF SHIPS.

Ferker's Office.

There is a particular Officer in the Ports of *Dublin* and *Cork* called the *Ferker*, whose Duty it is to take Copies of all Invoices, and to compare them with the Warrants granted for Discharge of the Goods, and likewise with the general Bill returned by the Tide-waiters on Board, in order to see whether all the Goods mentioned in the Invoice be duly enter'd, who certifies to the Clerk of the Invoice that the Ship is clear, or stops the Clearance if he discovers any Difference, or sees Cause to suspect any fraudulent Practices.—This Office is discharged by the several Surveyors in the Out-ports, who certify as above to their respective Collectors, upon which the Master is admitted to out-voice, which, if he take in Goods for beyond Seas, is done by outvoicing, and declaring upon Oath the true Contents of his Lading, with the Names of the Merchants by whom shipp'd. And if any of the Goods be shipp'd off by Debenture, he is to make particular Oath, that to the best of his Knowledge and Belief they are not intended to be re-landed, and that he will not permit or suffer the said Goods, or any Part thereof, to be re-landed in *Ireland*, unless in Case of real Distress. If any Goods are taken in after outvoicing, the Master must apply to the proper Officer, and make an additional Outvoice upon Oath: The Penalty for failing before outvoicing, or refusing to answer upon Oath is 100 *l.* to be prosecuted in the *Exchequer*: And for re-landing, or putting into any Boat, or other Vessel, in order to re-land any Debenture Goods in *Ireland*, unless in Case of real Distress, (which must immediately be notify'd to the next Officer of the Customs) the Master forfeits treble the Value of the Goods, to be prosecuted according to the Laws of Excise, and the Owner likewise forfeits treble Value.—If any Debenture Goods be landed in the *Isle of Man*, the Master not only forfeits treble the Value as before, but is likewise liable to 6 Months Imprisonment without Bail or Mainprize:—And the Exporter is also subject to treble the Value, besides the Amount of the Draw-back.

Outvoices
how to be
made.

Ships, in
what Cases
liable to For-
feiture.

As Ships are in many Cases liable to Forfeiture, a Master ought to be exceedingly careful what Goods he takes on Board, and strictly to examine his Sailors and Passengers, who for the Sake of a trifling Gain, may possibly endanger his Property. For his Assistance herein, the several Laws of Importation and Exportation which affect the Ship are enumerated, as follow;

Foreign
Goods from
the *Isle of*
Man.

And first; No Goods of any Kind can be imported from the *Isle of Man*, on any Pretence whatsoever, unless they be of the Growth, Product, or Manufacture of said Island; and in Case any Ship, having on Board any such foreign Goods from the *Isle of Man*, be found, or be discovered to have been within the Limits of any Port in *Great Britain* or *Ireland*, whether Bulk has been broke or not, such Ship, with all her Tackle, Furniture, and Apparel, together with all such Goods, or their Value, shall be

DIRECTIONS TO MASTERS OF SHIPS.

be forfeited, and may be prosecuted according to the Laws of Excise, or any other Laws relating to the Revenue in *Ireland*.

N. B. The Limits of a Port are contained within a streight Line, supposed to be drawn between the two Head-lands which form such Port, as was adjudged by the Commissioners for Appeals in the Case of *Mercer* and

Limits of a Port described.

Small Vessels, not exceeding the Burthen of 25 Tuns, (not in Leak or Wreck) out of which any exciseable Goods are landed before Invoice, or Entry of the Goods, or at unlawful Hours, or without Knowledge or Consent of the proper discharging Officer, are liable to Forfeiture, together with their Tackle, &c. and are to be prosecuted according to the Laws of Excise.

Small Vessels not exceeding 25 Tuns.

N. B. Lawful Hours for shipping or landing Goods are, from the first of *March* to the last of *September*, between Sun rising and Sun-setting; and from the last of *September* to the first of *March*, between 7 in the Morning and 4 in the Afternoon.

Lawful Hours.

No Goods of the Growth, Product, or Manufacture of the *East-India*, or other Places beyond the Cape of *Good Hope*, can be imported into *Ireland* from any Part beyond Seas, other than *Great-Britain*, on Forfeiture of Ship and Goods, which may be prosecuted, or the Value sued for, in any Court of Record at *Westminster* or *Dublin*. Officers of the Customs conniving at such Importation forfeit 500 *l.* and are, for the future, incapable of any Employment under the Crown.

East-India Goods.

Goods of the Growth, Product, or Manufacture of *Africa*, *Asia*, or *America*, cannot be imported in any other Ships than such as do truly, and without Fraud, belong only to the People of *Great-Britain*, *Ireland*, or of the Plantations, or Territories to his Majesty belonging in *Africa*, *Asia*, or *America*; and whereof the Master and $\frac{3}{4}$, at least, of the Mariners are *English*, on Forfeiture of Goods and Ship, &c.

Goods of Africa, Asia, or America, in what Ships to be imported.

N. B. Any of his Majesty's Subjects of *Great Britain*, *Ireland*, or his Plantations, are to be accounted *English*, and no others; and where it is required that the Master and $\frac{3}{4}$ of the Mariners, at least, be also *English*, it is meant that they shou'd be such during the whole Voyage, unless in Case of Sicknefs, Death, or being taken Prisoners, which must appear by the Oath of the Master or other chief Officer of such Ship.

Who are to be accounted English.

Such Goods of the Growth, &c. of *Africa*, *Asia*, or *America*, must be imported directly from the Place of their said Growth, Product, or Manufacture, or from such Ports where they can only be, or are most usually first shipp'd for Transportation, on Forfeiture of the Goods and Ship, &c. But any Commodities of the *Streights* or *Lewant* Seas may be imported in *English* built Shipping, navigated as above, from any usual Port or Place of lading such Goods within the *Streights* or *Lewant* Seas, tho' the Goods be not of the very Growth of such Places; and People of *Great Britain*, *Ireland*, &c.

Such Goods to be imported directly from the Place of their Growth &c.

The Streights and Lewant Seas excepted.

DIRECTIONS TO MASTERS OF SHIPS.

Ireland, or Islands of *Guernsey* or *Jersey* may, in Ships to them belonging, and navigated as above, load and bring in from any Part of *Spain* or *Portugal*, or Western Islands, commonly called *Azores*, or *Madera*, or *Canary* Islands, any Goods of the Growth, &c. of their respective Plantations or Dominions; nor is there any Restraint on Bullion, or Goods taken by Way of Prize or Reprizal by *English* Ships having Commission from the Crown.

Goods of the Growth, Production, or Manufacture of any the Dominions of *Muscovy* or *Russia*, all Sorts of Masts, Timber or Boards, foreign Salt, Pitch, Tar, Rozen, Hemp or Flax, Raisins, Figs, Prunes, Olive-Oils, Corn and Grain of all Sorts, Sugar, Pot-Ashes, Wines, Vinegar, or Spirits called *Aqua Vitæ* or Brandy-Wine, can only be imported in Vessels to the People of *Great Britain* or *Ireland* truly and without Fraud belonging, and navigated as above. Such foreign Ships only excepted as are of the Built of the Country or Place of which said Goods are the Growth, Product, or Manufacture respectively, or of such Port where they can only be, or are most usually first shipp'd for Transportation, and whereof the Master and, at least, $\frac{3}{4}$ of the Mariners are of such Country or Place, under Forfeiture of such foreign Ship and Goods.

No Ship, wherein any Alien hath Property, or is Master, or whereof $\frac{3}{4}$ of the Mariners, at least, are not *English*, can trade between *Great Britain* and *Ireland*, or take in any Goods to be carried Coastways, on Forfeiture of such foreign Ship and Goods.—But this does not prohibit their landing Part of their Cargo at one Port, and Part at another, nor their taking in their Lading Outwards at different Ports; the Penalty being only incurr'd by landing the Goods laden in some Part of *Great Britain* or *Ireland* in some other Part of *Great Britain* or *Ireland*, unless in Case of real Distress.

No *English* Ship can trade to or from the Plantations, unless register'd, and the other lawful Requisites perform'd, as set down in p. 92, 93, & 94; No Kind of Goods or Commodities can be exported from *Ireland* to the Plantations except Horses, Servants, all Sorts of Victuals, and white and brown *Irish* Linen Cloth. No Sugars, Tobacco, Cotton, Wool, Indigo, Ginger, Speckle-wood, or *Jamaica* Wood, Fustick or other dying Wood, Rice, Molasses, Beaver-skins or other Furs, Copper-Ore, Pitch, Tar, Turpentine, Masts, Yards, Bow-sprights, or Hops of the Growth, &c. of said Plantations can be imported directly thence into *Ireland*—No

Sugars, &c. Sugars, Paneles, Syrops or Molasses of the Growth, Production and Manufacture of any Part of *America*; nor any Rum or Spirits of *America*, except Rum of the Growth or Manufacture of his Majesty's Sugar-Colonies there, can be imported into *Ireland* from any Part beyond Seas other than *Great Britain*, (except Sugars of the Growth, &c. of the *Spanish* or *Portuguese* Plantations, which may

DIRECTIONS TO MASTERS OF SHIPS.

may be imported from *Spain* or *Portugal* respectively) on Forfeiture of Ship and Goods.

No Hops can be imported from any Part whatsoever other than Hops. *Great Britain*, on Forfeiture of all such Hops, or their Value, together with the Ship in which imported, with all her Tackling, &c.

Wool and Woollen Manufactures of all Kinds are prohibited to Wool and Woollen Manufactures. be exported out of *Ireland* to any Part beyond Seas, other than certain Ports in *England*; nor can they be shipp'd off from any Ports in *Ireland* other than those enumerated in p. 133, on Forfeiture of all such Wool and Woollen Manufactures, together with the Ship, her Tackle, &c. Every Offender (or Proprietor) forfeits 500 *l.* and the Master and each of the Mariners, or other Persons, who shall knowingly assist therein, forfeits 40 *l. sterl.* to be prosecuted before the Commissioners and Sub-Commissioners of Excise in *Ireland*, or in any Court of Record in *England*.

No Sheep, Fuller's-Earth, Fulling-Clay or Tobacco-pipe Clay Sheep, Fuller's-Earth, &c. can be exported except into *England*, on Forfeiture of Ship and Goods.

Any Person may seize such Wool, Woollen Manufactures, Sheep, &c. together with the Ship, &c. and for so doing he is indemnified to all Intents and Purposes by the Act—For your farther Information herein, *vid.* Wool *per Tot*, from p. 130 to p. 139.

Brandy, Strong-Waters or Spirits, imported in any Vessel whose full Content is less than 50 Gallons, and all Tobacco imported in any Package less than 300 Pound Weight, are absolutely forfeited—Brandy, Strong-Water's, Spirits, and Tobacco. But do not affect the Ship.

If any Ship of the Burthen of 50 Tuns, or under, laden with Ships hovering. Tobacco, Brandy, Spirits, or other customable or prohibited Goods on Board, shall be found at Anchor, or hovering on the Coasts of *Ireland*, within two Leagues of Shore, any Officer of the Customs may go on Board and take an Account of her Lading, and may oblige the Master to enter into Bond for treble the Value of the Goods, that he shall proceed regularly on his Voyage, and shall not land his Goods (except Wool lawfully licensed) but in some foreign Part. If the Master refuses to enter into Bond, or does not regularly proceed on his Voyage, unless permitted by the Collector, or other chief Officer in the Port, to make a Stay not exceeding 20 Days, the Collector, or other principal Officer, may direct the Goods to be taken on Shoar, and if customable, the Duty shall be paid; but if Wool, or other prohibited Goods be found on Board they are then forfeited, and also the Vessel, if liable to Condemnation.

In the Case of Woollen Manufactures, the Commanders of the Woollers Woollers, appointed by Act of Parliament, may board and enter any suspected Vessel in any Port, Creek, Road, or in the open any Ship. Sea, and search for any such Manufactures; and, if found, may carry the Ship, with her Crew and Cargo, into any Port of *Great Britain* or *Ireland*, to be prosecuted according to Law. Of

Of Money.

The King's
Duties are to
be paid in
English Mo-
ney.

ALL Duties, Fines Penalties, Forfeitures, or other Sums arising to the Crown by Virtue of the *Acts of Customs, Excise, Hearth-money, and Licences*, are to be received and accounted for in current Money of and in *England*; so that all other Kinds of real or imaginary Value receiv'd in Lieu thereof, is by Indulgence, and not of Right.

English Gold
unlawfully
diminish'd,
may be re-
fused.

Though *English* Money is received by Tale and not by Weight, yet if it shall appear that any of it hath been unlawfully diminished by Clipping, Washing, Filing, or otherwise, it may be refused; () none being obliged to receive *English* Gold in Payment but by the King's Weight; (b) and in the Case of unlawfully diminished Silver-Money, the Officers concerned in the Receipt of the Revenue are impowered and required to break, cut, or deface the same, if tender'd to them in Payment of the King's Duties.

Suspicious
Money may
be defac'd.

(c) In Case of suspicious Money of Gold or Silver being tender'd, any Person, to whom offered, may cut, break, or deface it; and if the Piece so cut, broke, or defaced, shall appear to be counterfeit, the Person tendering it shall bear the Loss; but if it appear to be lawful, the Person who cut, broke, or defaced it, shall take it at the Rate of its Currency; and if any Dispute concerning such Piece shall arise, the chief Magistrate of the City, or Town Corporate, wherein tender'd, or the next Justice of the Peace, if not tender'd in a City or Town Corporate, shall finally determine therein; Which Magistrates have also Power to examine any Person on Oath, for their better Information, as to the Goodness or Baseness of the Metal.

(a) 9 Hen. 5. cap. 11. B.
(b) 8 Annæ, cap. 6. § 9.

(c) 3 Annæ, cap. 6. § 8.

Of Weights and Measures.

One Weight
and one Mea-
sure to be
used thro'-
out the
Realm.

BY the Stat. of *Magna Charta*, 9 Hen. III. cap. 25. B. it is ordained, that there shall be but one Weight and one Measure throughout the whole Realm, *scil.* according to the true Standard in the *Exchequer*—Which Statute hath been since confirmed by several Parliaments, *viz.* 14 Ed. III. cap. 12. B, 27 Ed. III. cap. 10. B, & 8 Hen. 6. cap. 5. B.

Notwithstanding

OF WEIGHTS AND MEASURES.

Notwithstanding which Laws, there have always been two Kinds of Weights used in these Kingdoms, and both warrantable, viz. Troy Weight, (*quasi Le Roy* Weight, or the King's Weight) originally by Law, and the other, viz. Averdupoize Weight, (so called from it's Heaviness in respect of Troy Weight) originally by Custom, but confirm'd by Statute.

* By Troy Weight, are weighed Bread, Gold, Silver, and Troy Druggists and Apothecaries Wares. Weight.

* By Averdupoize Weight are to be weighed all other Sorts of Averdupoize Merchandizes between Buyer and Seller throughout the Kingdom of Weight. Ireland, and to be weighed by Ballance, so that the Tongue of the Ballance be even, without bowing to one Side or the other, or by putting Hand or Touch to disorder the same.

The Pound Troy is divided into 12 Ounces, and the Pound Averdupoize into 16 Ounces, which is equal to 14 Oz. 12 P. Wt. Troy, or, according to a very nice Experiment of Mr. John Ward of Chester, is equal to 14 Oz. 11 P. Wt. 15 $\frac{1}{2}$ Gr. Troy.

Note, That the Duty on Drugs is to be levy'd according to the Pound Averdupoize except where it is otherwise appointed by the Book of Rates; for tho' the Apothecaries compound their Medicines by Troy Weight, yet they buy them from the Druggists by the Pound Averdupoize.

Raw Silks pay Duty by the great Pound, cont. 24 Ounces Averdupoize; so that having any Number of futtle Pounds, deduct one Third from the Whole, and the Remainder is the Number of great Pounds cont. 24 Oz. each.

The Standard for Dry-Measure throughout the Kingdom of Ire-Dry-Mea- land, mentioned and appointed by Stat. 12 Eliz. cap. 3. and con- firmed by 7 Will. III. cap. 24. is as follows, viz. fure.

| | | |
|---|-----------|----------------|
| The Peck shall contain | 2 Gallons | } and no more. |
| The Bushel | 8 | |
| The half Barrel | 16 | |
| The Barrel | 32 | |
| The Gallon to contain 272 $\frac{1}{4}$ Cubical Inches. | | |

According to this Standard are measured all Sorts of Corn, Grain, Malt, Oat-meal, and foreign or Bay-Salt, which Measure is to be stricked without pressing or shaking down.

But white or *Engliff* Salt is to be sold and pay Duty by Weight, White Salt, computing 56 Pounds to the Bushel, and Rock-Salt is to be computed at 65 Pounds to the Bushel.

There are other Sorts of Barrels mentioned in the Book of Rates to be computed by Weight, but as they are there particularly set forth, and annex'd to the several Articles to which they belong, it is needless to repeat them here.

* 8 Annæ, cap. 14.

OF WEIGHTS AND MEASURES.

All Liquids whatsoever are measured, throughout this Kingdom, by the Gallon, cont. $217 \frac{6}{10}$ cubical Inches ; of which Gallons

| | | |
|------------------|-----------------|----------------------------|
| 252 | make a Tun | } of Wine, Oil, and Honey. |
| 126 | — a But or Pipe | |
| 93 | — a Hoghead | |
| $31 \frac{1}{2}$ | — a Barrel | |
| $18 \frac{1}{2}$ | — a Rundlet | |

Besides which, we have the following Denominations of legal Casks for Importation of Wines, which contain as follow, *viz.*

Gallons.

| | |
|------------------|---|
| 84 | make a Puncheon or Tercion. |
| 42 | — a Tierce or Awme. |
| $31 \frac{1}{2}$ | — a Quarter Cask, which is the same with the Barrel * above-mentioned. |

According to the above Tun of 252 Gallons, allowing no more than $31 \frac{1}{2}$ Gallons to the Barrel, are to be enter'd and discharg'd, All Beer and Ale imported or exported : For tho' the Brewers Barrel of Beer or Ale, intended for Sale, is appointed by Stat. 9 Geo. II. cap. 9. § 1. to contain 40 Gallons, each Gallon cont. $217 \frac{6}{10}$ cubical Inches, and the half Barrel in Proportion ; yet it is by § 4. provided, that the Method of charging the Duty, payable to his Majesty on Ale and Beer, shall not be thereby altered, but shall continue to be charged, levyed, and paid as formerly.

The Barrel of Beer or Ale, according to which Inland Excise and Composition for Licences are charged, contains 32 of the above Gallons, and so in proportion.

A TABLE of TARES and ALLOWANCES *practised in the Port of Dublin.*

A L L O M in Casks, 14 Pound *per* Hundred, cont. 112 Pounds.

Ashes, called Pot-Ashes, 10 Pound *per* Hundred Weight.

Argal in Casks, 14 Pound *per* Hundred Weight.

Backs for Chimneys of $\frac{1}{2}$ Hundred Weight and downwards, to be accounted Small, and all above that Weight Large.

Balls { great, 8 Inches square, and upwards, to be rated as Timber.
middle, under 8, and above 5 Inches Square.
small, 5 Inches Square, and under.

Basket Rods the Bundle, 3 Foot about at the Band.

Barillia in double Frails, 23 Pound.

Books unbound, 8 Hundred Weight make a Maund.

Brimstone in Casks, 8 Pound *per* Hundred Weight.

Bristles in Fats about 5 Hundred Weight, 84 Pounds.

Bulrushes

TARES and ALLOWANCES.

Bulrushes the Load, 60 Bundles.

Butter in Casks, weighing 132 Pounds, 20 Pounds.

Capers, for *Tare*, one Third.

Chests of Iron { large, 1 Yard and $\frac{1}{4}$ long.
middle, 1 Yard long.
small, $\frac{3}{4}$ of a Yard long.

Copperas in Casks, 14 Pound *per* Hundred Weight.

Feathers, 4 Pound *per* Hundred Weight.

Grocery { Cinna- { in Skins, 14 Pound *per* Hundred Weight.
mon--- { in Skins and Bags, 16 Pound *per* Hundred Weight.
Currans { in Buts and Caroteels, 16 Pound *per* 100 Weight.
{ in Quarter Cask, 18 Pound *per* Hundred Weight.
{ in Bags about 4 Hundred Weight, 10 Pound *per* Bag.
Figs--- { in small Cask, 10 Pound *per* Hundred Weight.
{ in Frails, 1 Pound and $\frac{1}{2}$ each.

Pepper in Bags, without Mats, 4 Pound *per* Hundred Weight.

Pruens in Puncheons, or uncertain Casks, 14 Pound *per* Hundred Weight.

Raisins- { in Frails, 4 Pound *per* Frail.
{ Lippora in Barrels } 10 Pound *per* Hundred Weight.
{ Solis in Casks--- }

Sugar--- { in Chests, 18 Pound *per* Hundred Weight.
{ in Baskets, 1 Pound and half each.
{ in Hogsheds, 12 Pound *per* Hundred Weight.
{ in Barrels, 14 Pound *per* Hundred Weight.

Hair called { in Canvas, 4 Pound *per* Hundred Weight.

Goats Hair { in Hair-Cloth, 7 Pound *per* Hundred Weight.

Madder { in Fats, 10 Pound *per* Hundred Weight.
{ in small Cask, 14 Pound *per* Hundred Weight.

Masts--- { large, --- 36 Inches }
{ middle, --- 24 } Circumference in the Middle.
{ small, --- 18 }
Capravens, 12

Nails in Packs with Bags, about 200 Weight, 14 Pound.

Saltpetre in Casks, 12 Pound *per* Hundred Weight.

Sheep- { Wholes, at 5 Stone }
skins--- { Halves, at 2 Stone } *per* Hundred.
{ Slinks, at 12 Pound }

Shumack in Bags, 4 Pound *per* Hundred Weight.

Raw { in Bales, about 300 Weight, 24 small Pounds.

Silk--- { in half Bales, about 100 and $\frac{1}{2}$, 12 small Pounds,

Tallow in Casks, 14 Pound *per* Hundred Weight.

Ticks for Beds, at 6 Yards to the Tick.

Timber the Tun, 40 Cubic Feet.

Wain- { 16 Inches broad }
scots--- { 16 Foot long--- } Oak Plank, and so in Proportion.
{ 2 Inches thick--- }

Wool, 4 Pound *per* Hundred Weight.

Vitualling Bills.

A TABLE of the Quantity of Provisions usually allow'd to Masters of Ships Custom-free, on their Vitualling Bill for Foreign Voyages, pursuant to the A. C. Rule 22. Vide Bills of Store, p. 9.

| VICTUALS allow'd. | Quantity allow'd to each Seaman, viz. | | |
|----------------------|---|--|----------------------------|
| | To Norway, Flanders, Holland, or France. | To the Canaries Spain, Por- tugal or the Sound, &c. | To AMERICA. |
| | For 2 Months. | For 3 Months. | For 8 Months. |
| Beef— | $\frac{1}{2}$ of a Barrel. | $\frac{3}{4}$ of a Barrel. | 2 Barrels. |
| or Pork— | $\frac{1}{6}$ of a Barrel. | $\frac{1}{4}$ of a Barrel. | $\frac{2}{3}$ of a Barrel. |
| Butter— | 8 Pounds and $\frac{1}{4}$ | 12 Pounds and $\frac{3}{8}$ | 33 Pounds. |
| Cheese— | 8 Pounds and $\frac{1}{4}$ | 12 Pounds and $\frac{3}{8}$ | 33 Pounds. |
| Bread— | 60 Pounds. | 90 Pounds. | 240 Pounds. |
| Beer— | One Hogshead for the Voyage. | | |

A Master of a Ship is to have no more allow'd Duty-free than is express'd above, for the several respective Voyages, and to such Number of Men only as sail the Ship.

No Vitualling Bill is to be allowed for any of the said Voyages, but at the Port where the Ship takes in her Cargo, and where the Goods exported in the Ship, by Way of Merchandize, are of a greater Value than what is allowed for Vitualling; and that the Duty of such Goods amounts to more than what the Custom of such Victuals would be, if they were liable to Duty, and not allowed to pass free, except in the Case of *Irish* Linen-Cloth, for which Vitualling-Bills are allowed, though it pays no Duty.

N. B. Beer or Ale allowed in Vitualling Bills for the Use of the Crew, is chargeable with the Excise. Vide Beer 7. p. 9.

TABLE of the DUTIES payable by Natives in ready Money on FRENCH WINES fill'd, from 1 Gallon to 10 Tuns, all Discounts deducted.

| | Gallons | CUSTOM. | | | | EXCISE. | | | | 1 st Additional DUTY. | | | | 2 ^d Additional DUTY. | | | | TOTAL. | | | |
|---|------------------|---------|----|----|-----------------|---------|----|----|----------------|----------------------------------|----|----|-----------------|---------------------------------|----|----|------------------|--------|----|----|-----------------|
| | | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| | 1 | | | 3 | $6\frac{2}{3}$ | | | 6 | | | | 3 | $8\frac{4}{7}$ | | | 2 | $11\frac{3}{7}$ | | | 1 | $3\frac{6}{10}$ |
| | 2 | | | 6 | $13\frac{1}{3}$ | 1 | | 6 | | | | 6 | $17\frac{1}{7}$ | | | 5 | $2\frac{2}{7}$ | 2 | | 6 | $13\frac{1}{3}$ |
| | 3 | | | 10 | | 1 | | 6 | | | | 10 | $5\frac{2}{7}$ | | | 7 | $14\frac{2}{7}$ | 3 | | 10 | |
| | 4 | | 1 | 1 | $6\frac{2}{3}$ | 2 | | 6 | | 1 | | 1 | $14\frac{2}{7}$ | | | 10 | $5\frac{2}{7}$ | 5 | | 1 | $6\frac{2}{3}$ |
| | 5 | | 1 | 4 | $13\frac{1}{3}$ | 2 | | 6 | | 1 | | 5 | $2\frac{2}{7}$ | | | 1 | $17\frac{1}{7}$ | 6 | | 4 | $13\frac{1}{3}$ |
| | 6 | | 1 | 8 | | 3 | | 6 | | 1 | | 8 | $11\frac{3}{7}$ | | | 1 | $3\frac{6}{10}$ | 7 | | 8 | |
| 1 Tierce--- | 7 | | 1 | 1 | $6\frac{2}{3}$ | 3 | | 6 | | 2 | | | | | | 1 | $6\frac{2}{3}$ | 8 | | 11 | $6\frac{2}{3}$ |
| | 8 | | 2 | 2 | $13\frac{1}{3}$ | 4 | | 6 | | 2 | | 3 | $8\frac{4}{7}$ | | | 1 | $8\frac{11}{14}$ | 10 | | 2 | $13\frac{1}{3}$ |
| | 9 | | 2 | 6 | | 4 | | 6 | | 2 | | 6 | $17\frac{1}{7}$ | | | 1 | $11\frac{2}{7}$ | 11 | | 6 | |
| | 10 | | 2 | 9 | $6\frac{2}{3}$ | 5 | | 6 | | 2 | | 10 | $5\frac{2}{7}$ | | | 2 | $14\frac{2}{7}$ | 12 | | 9 | $6\frac{2}{3}$ |
| | 11 | | 3 | | $13\frac{1}{3}$ | 5 | | 6 | | 3 | | 1 | $14\frac{2}{7}$ | | | 2 | $4\frac{5}{7}$ | 14 | | | $13\frac{1}{3}$ |
| | 12 | | 3 | 4 | | 6 | | 6 | | 3 | | 5 | $2\frac{2}{7}$ | | | 2 | $6\frac{17}{14}$ | 15 | | 4 | |
| | 13 | | 3 | 7 | $6\frac{2}{3}$ | 6 | | 6 | | 3 | | 8 | $11\frac{3}{7}$ | | | 2 | $9\frac{8}{7}$ | 16 | | 7 | $6\frac{2}{3}$ |
| 1 Tierce--- | 14 | | 3 | 10 | $13\frac{1}{3}$ | 7 | | | | 4 | | | | | | 3 | | 17 | | 10 | $13\frac{1}{3}$ |
| 1 Q. Cask | 15 $\frac{3}{4}$ | | 4 | 4 | 10 | 7 | 10 | 10 | | 4 | | 6 | | | | 3 | $4\frac{10}{14}$ | 1 | | 1 | 10 |
| 1 Tierce--- | 21 | | 5 | 10 | | 10 | | 6 | | 6 | | | | | | 4 | $6\frac{2}{7}$ | 1 | | 6 | 10 |
| 1 Q. Cask | 31 $\frac{1}{2}$ | | 8 | 9 | | 15 | | 9 | | 9 | | | | | | 6 | $9\frac{2}{7}$ | 2 | | 3 | |
| 1 Tierce--- | 42 | | 11 | 8 | | 1 | | 1 | | 12 | | | | | | 9 | | 2 | | 13 | 8 |
| 1 Hoghead- | 63 | | 17 | 6 | | 1 | 11 | 6 | | 18 | | | | | | 13 | $6\frac{2}{7}$ | 4 | | 6 | |
| Punch ^a } or Tercion } | 84 | 1 | 3 | 4 | | 2 | 2 | | | 1 | 4 | | | | | 18 | | 5 | 7 | 4 | |
| 2 Hog ^{ds} } or Pipe--- | 126 | 1 | 15 | | | 3 | 3 | | | 1 | 16 | | | | | 1 | $7\frac{2}{7}$ | 8 | 1 | | |
| 3 Hog ^{ds} | 189 | 2 | 12 | 6 | | 4 | 14 | 6 | | 2 | 14 | | | | | 2 | $6\frac{2}{7}$ | 12 | 1 | 6 | |
| 1 Tun--- | 252 | 3 | 10 | | | 6 | 6 | | | 3 | 12 | | | | | 2 | $14\frac{2}{7}$ | 16 | 2 | | |
| Tuns | | | | | | | | | | | | | | | | | | | | | |
| | 2 | | 7 | | | 12 | 12 | | | 7 | 4 | | | | | 5 | $8\frac{2}{7}$ | 32 | 4 | | |
| | 3 | | 10 | 10 | | 18 | 18 | | | 10 | 16 | | | | | 8 | $2\frac{2}{7}$ | 48 | 6 | | |
| | 4 | | 14 | | | 25 | 4 | | | 14 | 8 | | | | | 10 | $16\frac{2}{7}$ | 64 | 8 | | |
| | 5 | | 17 | 10 | | 31 | 10 | | | 18 | | | | | | 13 | $10\frac{2}{7}$ | 80 | 10 | | |
| | 6 | | 21 | | | 37 | 16 | | | 21 | 12 | | | | | 16 | $4\frac{2}{7}$ | 96 | 12 | | |
| | 7 | | 24 | 10 | | 44 | 2 | | | 25 | 4 | | | | | 18 | $18\frac{2}{7}$ | 112 | 14 | | |
| | 8 | | 28 | | | 50 | 8 | | | 28 | 16 | | | | | 21 | $12\frac{2}{7}$ | 128 | 16 | | |
| | 9 | | 31 | 10 | | 56 | 14 | | | 32 | 8 | | | | | 24 | $6\frac{2}{7}$ | 144 | 18 | | |
| | 10 | | 35 | | | 63 | | | | 36 | | | | | | 27 | | 161 | | | |

A TABLE of the DUTIES payable by Natives in ready Money on FRENCH WINES unfill'd, from 1 Gallon to 10 Tuns, all Discounts deducted.

| | Gallons | CUSTOM. | | | EXCISE. | | | 1 st Additional DUTY. | | | 2 ^d Additional DUTY. | | | TOTAL. | | | |
|---------------------|---------|---------|----|----|---------|----|----|----------------------------------|----|----|---------------------------------|----|----|--------|-----|----|----|
| | | l. | s. | d. | l. | s. | d. | l. | s. | d. | l. | s. | d. | l. | s. | d. | |
| | 1 | | | 3 | | | 5 | | | 3 | | | 2 | | 1 | | 16 |
| | 2 | | | 6 | | | 10 | | | 6 | | | 4 | | 2 | | 12 |
| | 3 | | | 9 | | | 1 | | | 9 | | | 6 | | 3 | | 8 |
| | 4 | | | 1 | | | 1 | | | 1 | | | 9 | | 4 | | 4 |
| | 5 | | | 1 | | | 2 | | | 1 | | | 11 | | 5 | | 9 |
| | 6 | | | 1 | | | 2 | | | 1 | | | 1 | | 6 | | 10 |
| 1/2 Tierce | 7 | | | 1 | | | 3 | | | 1 | | | 1 | | 8 | | 12 |
| | 8 | | | 2 | | | 3 | | | 2 | | | 1 | | 9 | | 2 |
| | 9 | | | 2 | | | 4 | | | 2 | | | 1 | | 10 | | 4 |
| | 10 | | | 2 | | | 4 | | | 2 | | | 1 | | 11 | | 6 |
| | 11 | | | 2 | | | 4 | | | 2 | | | 2 | | 12 | | 7 |
| | 12 | | | 3 | | | 5 | | | 3 | | | 2 | | 13 | | 9 |
| | 13 | | | 3 | | | 5 | | | 3 | | | 2 | | 14 | | 11 |
| 1/3 Tierce | 14 | | | 3 | | | 6 | | | 3 | | | 2 | | 16 | | 1 |
| 1/2 Qr. Cask | 15 3/4 | | | 3 | | | 7 | | | 4 | | | 3 | | 18 | | 1 |
| 1/2 Tierce | 21 | | | 5 | | | 9 | | | 5 | | | 4 | | 1 | | 16 |
| Qr. Cask | 31 1/2 | | | 7 | | | 14 | | | 8 | | | 6 | | 1 | | 16 |
| Tierce | 42 | | | 10 | | | 18 | | | 10 | | | 8 | | 2 | | 12 |
| Hoghead | 63 | | | 15 | | | 1 | | | 16 | | | 12 | | 3 | | 12 |
| Punch ^a | 84 | | | 1 | | | 1 | | | 1 | | | 16 | | 4 | | 16 |
| or Tercion | | | | | | | 1 | | | 1 | | | | | | | |
| 2 Hog ^{ds} | 126 | | | 1 | | | 2 | | | 1 | | | 1 | | 7 | | 10 |
| or Pipe | | | | | | | 2 | | | 1 | | | | | | | |
| 3 Hog ^{ds} | 189 | | | 2 | | | 4 | | | 2 | | | 1 | | 10 | | 17 |
| Tun | 252 | | | 3 | | | 5 | | | 3 | | | 2 | | 14 | | 9 |
| Tuns | | | | | | | | | | | | | | | | | |
| | 2 | | | 6 | | | 11 | | | 6 | | | 4 | | 28 | | 19 |
| | 3 | | | 9 | | | 17 | | | 9 | | | 7 | | 43 | | 9 |
| | 4 | | | 12 | | | 22 | | | 13 | | | 9 | | 57 | | 19 |
| | 5 | | | 15 | | | 28 | | | 16 | | | 12 | | 72 | | 9 |
| | 6 | | | 18 | | | 34 | | | 19 | | | 14 | | 86 | | 18 |
| | 7 | | | 22 | | | 39 | | | 22 | | | 17 | | 101 | | 8 |
| | 8 | | | 25 | | | 45 | | | 25 | | | 19 | | 115 | | 18 |
| | 9 | | | 28 | | | 51 | | | 29 | | | 21 | | 130 | | 8 |
| | 10 | | | 31 | | | 56 | | | 32 | | | 24 | | 144 | | 18 |

TABLE of the DUTIES payable by Natives in ready Money on SPANISH WINES fill'd, from 1 Gallon to 10 Tuns, all Discounts deducted.

| | Gallons | CUSTOM. | EXCISE. | 1 st Additional DUTY. | 2 ^d Additional DUTY. | TOTAL. |
|--|---------|----------------------------|---------------------------|----------------------------------|---------------------------------|----------------------------|
| | | l. s. d. $\frac{1}{20}$ | l. s. d. $\frac{1}{20}$ | l. s. d. $\frac{1}{20}$ | l. s. d. $\frac{1}{20}$ | l. s. d. $\frac{1}{20}$ |
| | 1 | — — 4 15 $\frac{5}{20}$ | — — 8 11 $\frac{3}{20}$ | — — 3 8 $\frac{4}{20}$ | — — 2 11 $\frac{3}{20}$ | — — 1 7 6 $\frac{2}{3}$ |
| | 2 | — — 9 10 $\frac{1}{20}$ | — — 1 5 2 $\frac{0}{20}$ | — — 6 17 $\frac{1}{20}$ | — — 5 2 $\frac{0}{20}$ | — — 3 2 13 $\frac{1}{3}$ |
| | 3 | — — 1 2 5 $\frac{5}{20}$ | — — 2 1 14 $\frac{2}{20}$ | — — 10 5 $\frac{5}{20}$ | — — 7 14 $\frac{2}{20}$ | — — 4 10 — — |
| | 4 | — — 1 7 $\frac{2}{20}$ | — — 2 10 5 $\frac{3}{20}$ | — — 1 14 $\frac{2}{20}$ | — — 10 5 $\frac{5}{20}$ | — — 6 5 6 $\frac{2}{3}$ |
| | 5 | — — 1 11 16 $\frac{4}{20}$ | — — 3 6 17 $\frac{1}{20}$ | — — 1 5 2 $\frac{0}{20}$ | — — 1 17 $\frac{1}{20}$ | — — 8 — 13 $\frac{1}{3}$ |
| | 6 | — — 2 4 11 $\frac{3}{20}$ | — — 4 3 8 $\frac{4}{20}$ | — — 1 8 11 $\frac{3}{20}$ | — — 1 3 8 $\frac{4}{20}$ | — — 9 8 — — |
| | 7 | — — 2 9 6 $\frac{2}{20}$ | — — 5 — — — | — — 2 — — — | — — 1 6 — — | — — 11 3 6 $\frac{2}{3}$ |
| | 8 | — — 3 2 1 $\frac{10}{20}$ | — — 5 8 11 $\frac{3}{20}$ | — — 2 3 8 $\frac{4}{20}$ | — — 1 8 11 $\frac{3}{20}$ | — — 12 10 13 $\frac{1}{3}$ |
| | 9 | — — 3 6 17 $\frac{1}{20}$ | — — 6 5 2 $\frac{0}{20}$ | — — 2 6 17 $\frac{1}{20}$ | — — 1 11 2 $\frac{0}{20}$ | — — 14 6 — — |
| | 10 | — — 3 11 12 $\frac{8}{20}$ | — — 7 1 14 $\frac{2}{20}$ | — — 2 10 5 $\frac{5}{20}$ | — — 2 1 14 $\frac{2}{20}$ | — — 16 1 6 $\frac{2}{3}$ |
| | 11 | — — 4 4 7 $\frac{13}{20}$ | — — 7 10 5 $\frac{5}{20}$ | — — 3 1 14 $\frac{2}{20}$ | — — 2 4 5 $\frac{5}{20}$ | — — 17 8 13 $\frac{1}{3}$ |
| | 12 | — — 4 9 2 $\frac{16}{20}$ | — — 8 6 17 $\frac{1}{20}$ | — — 3 5 2 $\frac{0}{20}$ | — — 2 6 17 $\frac{1}{20}$ | — — 19 4 — — |
| | 13 | — — 5 1 18 $\frac{2}{20}$ | — — 9 3 8 $\frac{4}{20}$ | — — 3 8 11 $\frac{3}{20}$ | — — 2 9 8 $\frac{4}{20}$ | — — 1 11 6 $\frac{2}{3}$ |
| | 14 | — — 5 6 13 $\frac{1}{3}$ | — — 10 — — — | — — 4 — — — | — — 3 — — — | — — 1 2 6 13 $\frac{1}{3}$ |
| | 15 | — — 6 3 — — | — — 11 3 — — | — — 4 6 — — | — — 3 4 10 — — | — — 1 5 4 10 — — |
| | 21 | — — 8 4 — — | — — 15 — — — | — — 6 — — — | — — 4 6 — — | — — 1 13 10 — — |
| | 31 | — — 12 6 — — | — — 1 2 6 — — | — — 9 — — — | — — 6 9 — — | — — 2 10 9 — — |
| | 42 | — — 16 8 — — | — — 1 10 — — | — — 12 — — — | — — 9 — — — | — — 3 7 8 — — |
| | 63 | — — 1 5 — — | — — 2 5 — — | — — 18 — — — | — — 13 6 — — | — — 5 1 6 — — |
| | 84 | — — 1 13 4 — — | — — 3 — — — | — — 1 4 — — — | — — 18 — — — | — — 6 15 4 — — |
| | 126 | — — 2 10 — — | — — 4 10 — — | — — 1 16 — — — | — — 1 7 — — — | — — 10 3 — — |
| | 189 | — — 3 15 — — | — — 6 15 — — | — — 2 14 — — — | — — 2 — 6 — — | — — 15 4 6 — — |
| | 252 | — — 5 — — — | — — 9 — — — | — — 2 12 — — — | — — 2 14 — — — | — — 20 6 — — |
| | Tuns | | | | | |
| | 2 | — — 10 — — | — — 18 — — | — — 7 4 — — | — — 5 8 — — | — — 40 12 — — |
| | 3 | — — 15 — — | — — 27 — — | — — 10 16 — — | — — 8 2 — — | — — 60 18 — — |
| | 4 | — — 20 — — | — — 36 — — | — — 14 8 — — | — — 10 16 — — | — — 81 4 — — |
| | 5 | — — 25 — — | — — 45 — — | — — 18 — — | — — 13 10 — — | — — 101 10 — — |
| | 6 | — — 30 — — | — — 54 — — | — — 21 12 — — | — — 16 4 — — | — — 121 16 — — |
| | 7 | — — 35 — — | — — 63 — — | — — 25 4 — — | — — 18 18 — — | — — 142 2 — — |
| | 8 | — — 40 — — | — — 72 — — | — — 28 16 — — | — — 21 12 — — | — — 162 8 — — |
| | 9 | — — 45 — — | — — 81 — — | — — 32 8 — — | — — 24 6 — — | — — 182 14 — — |
| | 10 | — — 50 — — | — — 90 — — | — — 36 — — | — — 27 — — | — — 203 — — |

A TABLE of the DUTIES payable by Natives in ready Money on SPANISH WINES unfill'd, from 1 Gallon to 10 Tuns, all Discounts deducted.

| | Gallons | CUSTOM. | | | | EXCISE. | | | | 1 st Additional DUTY. | | | | 2 ^d Additional DUTY. | | | | TOTAL | | |
|-------------------------|------------------|---------|----|----|-----------------|---------|----|----|-----------------|----------------------------------|----|----|-----------------|---------------------------------|----|----|-----------------|-------|-----|----|
| | | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. |
| | 1 | | | 4 | $5\frac{5}{7}$ | | | 7 | $14\frac{2}{7}$ | | | 3 | $1\frac{5}{7}$ | | | 2 | $6\frac{2}{7}$ | | 1 | 5 |
| | 2 | | | 8 | $11\frac{1}{7}$ | | | 1 | $3\frac{4}{7}$ | | | 6 | $3\frac{3}{7}$ | | | 4 | $12\frac{4}{7}$ | | 2 | 10 |
| | 3 | | 1 | | $17\frac{0}{7}$ | | | 1 | $11\frac{2}{7}$ | | | 9 | $5\frac{1}{7}$ | | | 6 | $18\frac{1}{7}$ | | 4 | 4 |
| | 4 | | 1 | 5 | $2\frac{2}{7}$ | | | 2 | $6\frac{1}{7}$ | | 1 | | $6\frac{4}{7}$ | | | 9 | $5\frac{2}{7}$ | | 5 | 9 |
| | 5 | | 1 | 9 | $8\frac{4}{7}$ | | | 3 | $2\frac{11}{7}$ | | 1 | 3 | $8\frac{4}{7}$ | | 1 | 1 | $11\frac{3}{7}$ | | 7 | 3 |
| | 6 | | 2 | 1 | $14\frac{2}{7}$ | | | 3 | $10\frac{5}{7}$ | | 1 | 6 | $10\frac{7}{7}$ | | 1 | 1 | $17\frac{7}{7}$ | | 8 | 8 |
| $\frac{1}{2}$ Tierce--- | 7 | | 2 | 6 | | | | 4 | $6\frac{2}{7}$ | | 1 | 9 | $12\frac{2}{7}$ | | 1 | 4 | $4\frac{2}{7}$ | | 10 | 1 |
| | 8 | | 2 | 10 | $5\frac{5}{7}$ | | | 5 | $1\frac{14}{7}$ | | 2 | | $13\frac{5}{7}$ | | 1 | 6 | $10\frac{2}{7}$ | | 11 | 7 |
| | 9 | | 3 | 2 | $11\frac{3}{7}$ | | | 5 | $9\frac{8}{7}$ | | 2 | 3 | $15\frac{3}{7}$ | | 1 | 8 | $16\frac{4}{7}$ | | 13 | |
| | 10 | | 3 | 6 | $17\frac{1}{7}$ | | | 6 | $5\frac{2}{7}$ | | 2 | 6 | $17\frac{1}{7}$ | | 1 | 11 | $2\frac{6}{7}$ | | 14 | 6 |
| | 11 | | 3 | 11 | $2\frac{0}{7}$ | | | 7 | $17\frac{0}{7}$ | | 2 | 9 | $18\frac{6}{7}$ | | 2 | 1 | $9\frac{1}{7}$ | | 15 | 11 |
| | 12 | | 4 | 3 | $8\frac{4}{7}$ | | | 7 | $8\frac{11}{7}$ | | 3 | 1 | $4\frac{4}{7}$ | | 2 | 3 | $15\frac{3}{7}$ | | 17 | 4 |
| | 13 | | 4 | 7 | $14\frac{2}{7}$ | | | 8 | $4\frac{5}{7}$ | | 3 | 4 | $2\frac{2}{7}$ | | 2 | 6 | $1\frac{5}{7}$ | | 18 | 10 |
| $\frac{1}{3}$ Tierce--- | 14 | | 5 | | | | | 9 | | | 3 | 7 | $4\frac{2}{7}$ | | 2 | 8 | $8\frac{2}{7}$ | | 1 | 3 |
| Q ^r . Cask | 15 $\frac{3}{4}$ | | 5 | 7 | $10\frac{0}{7}$ | | | 10 | $1\frac{10}{7}$ | | 4 | | $12\frac{0}{7}$ | | 3 | | $9\frac{0}{7}$ | | 1 | 2 |
| $\frac{1}{2}$ Tierce--- | 21 | | | 7 | $6\frac{0}{7}$ | | | 13 | $6\frac{0}{7}$ | | 5 | 4 | $16\frac{0}{7}$ | | 4 | | $12\frac{0}{7}$ | | 1 | 10 |
| Qu ^r . Cask | 31 $\frac{1}{2}$ | | 1 | 1 | $3\frac{0}{7}$ | | | 1 | $3\frac{0}{7}$ | | 8 | 1 | $4\frac{0}{7}$ | | 6 | | $18\frac{0}{7}$ | | 2 | 5 |
| Tierce--- | 42 | | | 15 | | | | 1 | $7\frac{0}{7}$ | | 10 | 9 | $12\frac{0}{7}$ | | 8 | 1 | $4\frac{0}{7}$ | | 3 | 10 |
| Hogfhead | 63 | 1 | 2 | 6 | | | | 2 | $6\frac{0}{7}$ | | 16 | 2 | $8\frac{0}{7}$ | | 12 | 1 | $16\frac{0}{7}$ | | 4 | 11 |
| Punch ⁿ | | | | | | | | | | | | | | | | | | | | |
| or | 84 | 1 | 10 | | | | | 2 | $14\frac{0}{7}$ | | 1 | 1 | $7\frac{4}{7}$ | | 16 | 2 | $8\frac{0}{7}$ | | 6 | 1 |
| Tercion | | | | | | | | | | | | | | | | | | | | |
| 2 Hog ^{ds} | | | | | | | | | | | | | | | | | | | | |
| or | 126 | 2 | 5 | | | | | 4 | $1\frac{0}{7}$ | | 1 | 12 | $4\frac{16}{7}$ | | 1 | 4 | $3\frac{12}{7}$ | | 9 | 2 |
| Pipe --- | | | | | | | | | | | | | | | | | | | | |
| 3 Hogh ^{ds} | 189 | 3 | 7 | 6 | | | | 6 | $1\frac{6}{7}$ | | 2 | 8 | $7\frac{4}{7}$ | | 1 | 16 | $5\frac{8}{7}$ | | 13 | 14 |
| Tun--- | 252 | 4 | 10 | | | | | 8 | $2\frac{0}{7}$ | | 3 | 4 | $9\frac{12}{7}$ | | 2 | 8 | $7\frac{4}{7}$ | | 18 | 5 |
| Tuns | | | | | | | | | | | | | | | | | | | | |
| | 2 | 9 | | | | | | 16 | $4\frac{0}{7}$ | | 6 | 9 | $7\frac{4}{7}$ | | 4 | 17 | $2\frac{8}{7}$ | | 36 | 10 |
| | 3 | 13 | 10 | | | | | 24 | $6\frac{0}{7}$ | | 9 | 14 | $4\frac{16}{7}$ | | 7 | 5 | $9\frac{12}{7}$ | | 54 | 16 |
| | 4 | 18 | | | | | | 32 | $8\frac{0}{7}$ | | 12 | 19 | $2\frac{8}{7}$ | | 9 | 14 | $4\frac{16}{7}$ | | 73 | 1 |
| | 5 | 22 | 10 | | | | | 40 | $10\frac{0}{7}$ | | 16 | 4 | | | 12 | 3 | | | 91 | 7 |
| | 6 | 27 | | | | | | 48 | $12\frac{0}{7}$ | | 19 | 8 | $9\frac{12}{7}$ | | 14 | 11 | $7\frac{4}{7}$ | | 109 | 12 |
| | 7 | 31 | 10 | | | | | 56 | $14\frac{0}{7}$ | | 22 | 13 | $7\frac{4}{7}$ | | 17 | | $2\frac{8}{7}$ | | 127 | 17 |
| | 8 | 36 | | | | | | 64 | $16\frac{0}{7}$ | | 25 | 18 | $4\frac{16}{7}$ | | 19 | 8 | $9\frac{12}{7}$ | | 146 | 3 |
| | 9 | 40 | 10 | | | | | 72 | $18\frac{0}{7}$ | | 29 | 3 | $2\frac{8}{7}$ | | 21 | 17 | $4\frac{16}{7}$ | | 164 | 8 |
| | 10 | 45 | | | | | | 81 | | | 32 | 8 | | | 24 | 6 | | | 182 | 14 |

TABLE of the DUTIES payable by Natives in ready Money on PORTUGAL WINES fill'd, from 1 Gallon to 10 Tuns, all Discounts deducted.

| | Gallons | CUSTOM. | | | | EXCISE. | | | | 1 st Additional DUTY. | | | | 2 ^d Additional DUTY. | | | | TOTAL. | | | |
|-------------------|------------------|---------|----|----|--------------------|---------|----|----|----------------|----------------------------------|----|----|--------------------|---------------------------------|----|----|--------------------|--------|-----|----|--------------------|
| | | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| | 1 | | | 4 | 15 $\frac{5}{20}$ | | | 6 | | | | 3 | 8 $\frac{4}{20}$ | | | 1 | 8 $\frac{2}{20}$ | | | 1 | 3 $\frac{12}{20}$ |
| | 2 | | | 9 | 10 $\frac{10}{20}$ | | 1 | | | | | 6 | 17 $\frac{11}{20}$ | | | 2 | 16 $\frac{4}{20}$ | | | 2 | 7 $\frac{4}{20}$ |
| | 3 | | 1 | 2 | 5 $\frac{5}{20}$ | | 1 | 6 | | | | 10 | 5 $\frac{5}{20}$ | | | 4 | 4 | | 3 | 10 | 16 $\frac{8}{20}$ |
| | 4 | | 1 | 7 | $\frac{20}{20}$ | | 2 | | | | 1 | 1 | 14 $\frac{2}{20}$ | | | 5 | 13 | | 5 | 2 | 8 $\frac{8}{20}$ |
| | 5 | | 1 | 11 | 16 $\frac{4}{20}$ | | 2 | 6 | | | 1 | 5 | 2 $\frac{7}{20}$ | | | 7 | 1 | | 6 | 6 | $\frac{10}{20}$ |
| | 6 | | 2 | 4 | 11 $\frac{3}{20}$ | | 3 | | | | 1 | 8 | 11 $\frac{1}{20}$ | | | 8 | 9 | | 7 | 9 | 12 $\frac{4}{20}$ |
| Tierce--- | 7 | | 2 | 9 | 6 $\frac{2}{20}$ | | 3 | 6 | | | 2 | | | | | 9 | 18 | | 9 | 1 | 4 $\frac{2}{20}$ |
| | 8 | | 3 | 2 | 1 $\frac{10}{20}$ | | 4 | | | | 2 | 3 | 8 $\frac{4}{20}$ | | | 11 | 6 | | 10 | 4 | 16 $\frac{16}{20}$ |
| | 9 | | 3 | 6 | 17 $\frac{1}{20}$ | | 4 | 6 | | | 2 | 6 | 17 $\frac{1}{20}$ | | 1 | | 14 | | 11 | 8 | 8 $\frac{7}{20}$ |
| | 10 | | 3 | 11 | 12 $\frac{8}{20}$ | | 5 | | | | 2 | 10 | 5 $\frac{5}{20}$ | | 1 | 2 | 2 $\frac{7}{20}$ | | 13 | | $\frac{20}{20}$ |
| | 11 | | 4 | 4 | 7 $\frac{13}{20}$ | | 5 | 6 | | | 3 | 1 | 14 $\frac{2}{20}$ | | 1 | 3 | 11 $\frac{1}{20}$ | | 14 | 3 | 13 $\frac{1}{20}$ |
| | 12 | | 4 | 9 | 2 $\frac{6}{20}$ | | 6 | | | | 3 | 5 | 2 $\frac{6}{20}$ | | 1 | 4 | 19 $\frac{1}{20}$ | | 15 | 7 | 5 $\frac{1}{20}$ |
| | 13 | | 5 | 1 | 18 $\frac{2}{20}$ | | 6 | 6 | | | 3 | 8 | 11 $\frac{3}{20}$ | | 1 | 6 | 7 $\frac{5}{20}$ | | 16 | 10 | 17 $\frac{5}{20}$ |
| Tierce--- | 14 | | 5 | 6 | 13 $\frac{1}{20}$ | | 7 | | | | 4 | | | | 1 | 7 | 16 | | 18 | 2 | 9 $\frac{1}{20}$ |
| Q. Cask | 15 $\frac{3}{4}$ | | 6 | 3 | | | 7 | 10 | 10 | | 4 | 6 | | | 1 | 10 | 5 $\frac{1}{2}$ | | 1 | | 5 $\frac{15}{20}$ |
| Tierce--- | 21 | | 8 | 4 | | | 10 | 6 | | | 6 | | | | 2 | 5 | 14 | | 1 | 7 | 3 $\frac{14}{20}$ |
| Q. Cask | 31 $\frac{1}{2}$ | | 12 | 6 | | | 15 | 9 | | | 9 | | | | 3 | 8 | 11 | | 2 | 11 | 11 |
| Tierce--- | 42 | | 16 | 8 | | | 1 | 1 | | | 12 | | | | 4 | 11 | 8 | | 2 | 14 | 7 $\frac{8}{20}$ |
| Hoghead | 63 | | 1 | 5 | | | 1 | 11 | 6 | | 18 | | | | 7 | 5 | 2 | | 4 | 1 | 1 $\frac{2}{20}$ |
| unch ⁿ | | | | | | | | | | | | | | | | | | | | | |
| or | 84 | | 1 | 13 | 4 | | 2 | 2 | | | 1 | 4 | | | 9 | 10 | 16 | | 5 | 9 | 2 $\frac{16}{20}$ |
| Tercion | | | | | | | | | | | | | | | | | | | | | |
| Hog ^{ds} | | | | | | | | | | | | | | | | | | | | | |
| or | 126 | | 2 | 10 | | | 3 | 3 | | | 1 | 16 | | | 14 | 10 | 4 | | 8 | 3 | 10 $\frac{4}{20}$ |
| Pipe--- | | | | | | | | | | | | | | | | | | | | | |
| Hog ^{ds} | 189 | | 3 | 15 | | | 4 | 14 | 6 | | 2 | 14 | | | 1 | 2 | 3 $\frac{6}{20}$ | | 12 | 5 | 9 $\frac{6}{20}$ |
| Tun--- | 252 | | 5 | | | | 6 | 6 | | | 3 | 12 | | | 1 | 9 | 8 $\frac{8}{20}$ | | 16 | 7 | 8 $\frac{8}{20}$ |
| | | | | | | | | | | | | | | | | | | | | | |
| Tuns | | | | | | | | | | | | | | | | | | | | | |
| | 2 | 10 | | | | | 12 | 12 | | | 7 | 4 | | | 2 | 9 | 4 $\frac{16}{20}$ | | 32 | 15 | 4 $\frac{16}{20}$ |
| | 3 | 15 | | | | | 18 | 18 | | | 10 | 16 | | | 4 | 9 | 1 $\frac{4}{20}$ | | 49 | 3 | 1 $\frac{4}{20}$ |
| | 4 | 20 | | | | | 25 | 4 | | | 14 | 8 | | | 5 | 18 | 9 $\frac{12}{20}$ | | 65 | 10 | 9 $\frac{12}{20}$ |
| | 5 | 25 | | | | | 31 | 10 | | | 18 | | | | 7 | 8 | 6 | | 81 | 18 | 6 |
| | 6 | 30 | | | | | 37 | 16 | | | 21 | 12 | | | 8 | 18 | 2 $\frac{8}{20}$ | | 98 | 6 | 2 $\frac{8}{20}$ |
| | 7 | 35 | | | | | 44 | 2 | | | 25 | 4 | | | 10 | 7 | 10 $\frac{16}{20}$ | | 114 | 13 | 10 $\frac{16}{20}$ |
| | 8 | 40 | | | | | 50 | 8 | | | 28 | 16 | | | 11 | 17 | 7 $\frac{4}{20}$ | | 131 | 1 | 7 $\frac{4}{20}$ |
| | 9 | 45 | | | | | 56 | 14 | | | 32 | 8 | | | 13 | 7 | 3 $\frac{12}{20}$ | | 147 | 9 | 3 $\frac{12}{20}$ |
| | 10 | 50 | | | | | 63 | | | | 36 | | | | 14 | 17 | | | 163 | 17 | |

A TABLE of the DUTIES payable by Natives in ready Money on PORTUGAL WINES unfill'd, from 1 Gallon to 10 Tuns, all Discounts deducted.

[illegible]

A TABLE of the DUTIES payable by Natives in ready Money on RHE-
NISH WINES from 1 Gallon to 10 Tuns, all Discounts deducted.

| | Awmes | Gallons | CUSTOM. | | | | EXCISE. | | | | 1 st Additional DUTY. | | | | 2 ^d Additional DUTY. | | | | TOTAL. | | | |
|--|-------|---------|---------|----|----|----------------|---------|----|----|----------------|----------------------------------|----|----|----------------|---------------------------------|----|----|----------------|--------|----|----|----------------|
| | | | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| | | 1 | | | 4 | 5 | | | 6 | | | | 3 | 8 | | | 2 | 11 | | 1 | 4 | 5 |
| | | 2 | | | 8 | 11 | | | 1 | | | | 6 | 17 | | | 5 | 2 | | 2 | 8 | 11 |
| | | 3 | | 1 | | 17 | | | 1 | 6 | | | 10 | 5 | | | 7 | 14 | | 4 | | 17 |
| | | 4 | | 1 | 5 | 2 | | | 2 | | | 1 | 1 | 14 | | | 10 | 5 | | 5 | 5 | 2 |
| | | 5 | | 1 | 9 | 8 | | | 2 | 6 | | | 1 | 5 | | | 1 | 17 | | 6 | 9 | 8 |
| | | 6 | | 2 | 1 | 14 | | | 3 | | | | 1 | 8 | | | 1 | 3 | | 8 | 1 | 14 |
| | | 7 | | 2 | 6 | | | | 3 | 6 | | | 2 | | | | 1 | 6 | | 9 | 6 | |
| | | 14 | | 5 | | | | | 7 | | | | 4 | | | | 3 | | | 19 | | |
| | | 21 | | 7 | 6 | | | | 10 | 6 | | | 6 | | | | 4 | 6 | | 1 | 8 | 6 |
| | | 42 | | 15 | | | | | 1 | 1 | | | 12 | | | | 9 | | | 2 | 17 | |
| | | 2 | | 1 | 10 | | | | 2 | 2 | | | 1 | 4 | | | 18 | | | 5 | 14 | |
| | | 3 | | 2 | 5 | | | | 3 | 3 | | | 1 | 16 | | | 1 | 7 | | 8 | 11 | |
| | | 4 | | 3 | | | | | 4 | 4 | | | 2 | 8 | | | 1 | 16 | | 11 | 8 | |
| | | 5 | | 3 | 15 | | | | 5 | 5 | | | 3 | | | | 2 | 5 | | 14 | 5 | |
| | | 6 | | 3 | 10 | | | | 6 | 6 | | | 3 | 12 | | | 2 | 14 | | 17 | 2 | |
| | | 7 | | 5 | 5 | | | | 7 | 7 | | | 4 | 4 | | | 3 | 3 | | 19 | 19 | |
| | | 8 | | 6 | | | | | 8 | 8 | | | 4 | 16 | | | 3 | 12 | | 22 | 16 | |
| | | 9 | | 6 | 15 | | | | 9 | 9 | | | 5 | 8 | | | 4 | 1 | | 25 | 13 | |
| | | 10 | | 7 | 10 | | | 10 | 10 | | | | 6 | | | | 4 | 10 | | 28 | 10 | |
| | | 1 | | | 3 | 17 | | | 5 | 8 | | | 3 | 1 | | | 2 | 6 | | 1 | 2 | 13 |
| | | 2 | | | 7 | 14 | | | 10 | 16 | | | 6 | 3 | | | 4 | 12 | | 2 | 5 | 6 |
| | | 3 | | | 11 | 11 | | | 1 | 4 | 4 | | 9 | 5 | | | 6 | 18 | | 3 | 7 | 19 |
| | | 4 | | 1 | 3 | 8 | | | 1 | 9 | 12 | | 1 | 6 | | | 9 | 5 | | 4 | 10 | 12 |
| | | 5 | | 1 | 7 | 5 | | | 2 | 3 | | | 1 | 3 | | | 11 | 11 | | 6 | 1 | 5 |
| | | 6 | | 1 | 11 | 2 | | | 2 | 8 | 8 | | 1 | 6 | | | 1 | 17 | | 7 | 3 | 18 |
| | | 7 | | 2 | 3 | | | | 3 | 1 | 16 | | 1 | 9 | | | 1 | 4 | 4 | 8 | 6 | 12 |
| | | 14 | | 4 | 6 | | | | 6 | 3 | 12 | | 3 | 7 | 4 | | 2 | 8 | 8 | 17 | 1 | 4 |
| | | 21 | | 6 | 9 | | | | 9 | 5 | 8 | | 5 | 4 | 16 | | 4 | 12 | | 1 | 5 | 7 |
| | | 42 | | 13 | 6 | | | | 18 | 10 | 16 | | 10 | 9 | 12 | | 8 | 1 | 4 | 2 | 11 | 3 |
| | | 2 | | 1 | 7 | | | | 1 | 17 | 9 | 12 | 1 | 1 | 7 | 4 | 16 | 2 | 8 | 5 | 2 | 7 |
| | | 3 | | 2 | | 6 | | | 2 | 16 | 8 | 8 | 1 | 12 | 4 | 16 | 1 | 4 | 3 | 7 | 13 | 10 |
| | | 4 | | 2 | 14 | | | | 3 | 15 | 7 | 4 | 2 | 3 | 2 | 8 | 11 | 12 | 4 | 10 | 5 | 2 |
| | | 5 | | 3 | 7 | 6 | | | 4 | 14 | 6 | | 2 | 14 | | | 2 | 6 | | 12 | 16 | 6 |
| | | 6 | | 4 | 1 | | | | 5 | 13 | 4 | 16 | 3 | 4 | 9 | 12 | 2 | 8 | 7 | 4 | 15 | 7 |
| | | 7 | | 4 | 14 | 6 | | | 6 | 12 | 3 | 12 | 3 | 15 | 7 | 4 | 2 | 16 | 8 | 8 | 17 | 19 |
| | | 8 | | 5 | 8 | | | | 7 | 11 | 2 | 8 | 4 | 6 | 4 | 16 | 3 | 4 | 9 | 12 | 20 | 10 |
| | | 9 | | 6 | 1 | 6 | | | 8 | 10 | 1 | 4 | 4 | 17 | 2 | 8 | 3 | 12 | 10 | 16 | 23 | 1 |
| | | 10 | | 6 | 5 | | | | 9 | 9 | | | 5 | 8 | | | 4 | 1 | | 25 | 13 | |

A TABLE of the Custom payable on WINES from Great-Britain, the additional Duty whereof was there secured. Vide p. 344 & 345.

| | Gallons. | L O N D O N. | | | | | | | | O U T - P O R T S. | | | | | | | |
|------------------------------|-------------------------|-----------------|----|----|-----------------|-----------|----|----|-----------------|--------------------|----|----|-----------------|-----------|----|----|-----------------|
| | | Fill'd. | | | | Unfill'd. | | | | Fill'd. | | | | Unfill'd. | | | |
| | | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| French. | 1 | | | 6 | $3\frac{1}{2}$ | | | 5 | $8\frac{1}{2}$ | | | 4 | $15\frac{1}{2}$ | | | 4 | $3\frac{1}{2}$ |
| | 2 | | 1 | | $7\frac{1}{2}$ | | | 10 | $17\frac{1}{2}$ | | | 9 | $10\frac{1}{2}$ | | | 8 | $7\frac{1}{2}$ |
| | 3 | | 1 | 6 | $11\frac{3}{4}$ | | 1 | 4 | $6\frac{3}{4}$ | | 1 | 2 | $5\frac{3}{4}$ | | 1 | 11 | $3\frac{3}{4}$ |
| | 4 | | 2 | | $15\frac{1}{2}$ | | 1 | 9 | $15\frac{1}{2}$ | | 1 | 7 | $2\frac{1}{2}$ | | 1 | 4 | $15\frac{1}{2}$ |
| | 5 | | 2 | 6 | $19\frac{1}{2}$ | | 2 | 3 | $4\frac{1}{2}$ | | 1 | 11 | $16\frac{1}{2}$ | | 1 | 8 | $19\frac{1}{2}$ |
| | 6 | | 3 | 1 | $2\frac{1}{4}$ | | 2 | 8 | $13\frac{1}{4}$ | | 2 | 4 | $11\frac{1}{4}$ | | 2 | 1 | $2\frac{1}{4}$ |
| | 7 | | 3 | 7 | $6\frac{3}{4}$ | | 3 | 2 | $2\frac{3}{4}$ | | 2 | 9 | $6\frac{3}{4}$ | | 2 | 5 | $6\frac{3}{4}$ |
| | 14 | | 7 | 2 | $13\frac{1}{3}$ | | 6 | 4 | $5\frac{1}{3}$ | | 5 | 6 | $13\frac{1}{3}$ | | 4 | 10 | $13\frac{1}{3}$ |
| | 21 | | 10 | 10 | | | 9 | 6 | 8 | | 8 | 4 | | | 7 | 4 | |
| | Qu ^r . Cask. | $31\frac{1}{2}$ | | 16 | 3 | | 14 | 3 | $12\frac{1}{2}$ | | 12 | 6 | | | 11 | | |
| Spanish and Portugal. | Tierce | 42 | 1 | 1 | 8 | | 19 | | $16\frac{1}{2}$ | | 16 | 8 | | | 14 | 8 | |
| | Hogshead | 63 | 1 | 12 | 6 | | 1 | 8 | $7\frac{1}{4}$ | | 1 | 5 | | | 1 | 2 | |
| | Tun | $25\frac{1}{2}$ | 6 | 10 | | | 5 | 14 | $4\frac{1}{2}$ | | 5 | | | | 4 | 8 | |
| | 1 | | | 7 | $2\frac{1}{4}$ | | | 6 | $5\frac{1}{4}$ | | | 5 | $14\frac{1}{4}$ | | | 5 | |
| | 2 | | 1 | 2 | $5\frac{1}{2}$ | | 1 | | $11\frac{1}{2}$ | | | 11 | $8\frac{1}{2}$ | | 10 | 1 | |
| | 3 | | 1 | 9 | $8\frac{1}{4}$ | | 1 | 6 | $17\frac{1}{4}$ | | 1 | 5 | $2\frac{1}{4}$ | | 1 | 3 | $1\frac{1}{4}$ |
| | 4 | | 2 | 4 | $11\frac{3}{4}$ | | 2 | 1 | $2\frac{3}{4}$ | | 1 | 10 | $17\frac{3}{4}$ | | 1 | 8 | $2\frac{3}{4}$ |
| | 5 | | 2 | 11 | $14\frac{1}{2}$ | | 2 | 7 | $8\frac{1}{2}$ | | 2 | 4 | $11\frac{1}{2}$ | | 2 | 1 | $2\frac{1}{2}$ |
| | 6 | | 3 | 6 | $17\frac{1}{4}$ | | 3 | 8 | $14\frac{1}{4}$ | | 2 | 10 | $5\frac{1}{4}$ | | 2 | 6 | $3\frac{1}{4}$ |
| | Tierce | 7 | | 4 | 2 | | 3 | 8 | | | 3 | 4 | | | 2 | 11 | $4\frac{1}{2}$ |
| Rhenish. | Tierce | 14 | | 8 | 4 | | 7 | 4 | | | 6 | 8 | | | 5 | 10 | 8 |
| | Tierce | 21 | | 12 | 6 | | 11 | | | | 10 | | | | 8 | 9 | $12\frac{1}{2}$ |
| | Qu ^r . Cask. | $31\frac{1}{2}$ | | 18 | 9 | | 16 | 6 | | | 15 | | | | 13 | 2 | 8 |
| | Tierce | 42 | 1 | 5 | | | 1 | 2 | | | 1 | | | | 17 | 7 | $4\frac{1}{2}$ |
| | Hogshead | 63 | 1 | 17 | 6 | | 1 | 13 | | | 1 | 10 | | | 1 | 6 | $4\frac{1}{2}$ |
| | Tun | $25\frac{1}{2}$ | 7 | 10 | | | 6 | 12 | | | 6 | | | | 5 | 5 | $7\frac{1}{2}$ |
| | 1 | | | 7 | $12\frac{1}{2}$ | | | 6 | $14\frac{1}{2}$ | | | | | | | | |
| | 2 | | 1 | 3 | $4\frac{1}{2}$ | | 1 | 1 | $8\frac{1}{2}$ | | | | | | | | |
| | 3 | | 1 | 10 | $17\frac{1}{2}$ | | 1 | 8 | $2\frac{1}{2}$ | | | | | | | | |
| | 4 | | 2 | 6 | $9\frac{1}{2}$ | | 2 | 2 | $16\frac{1}{2}$ | | | | | | | | |
| The same from the Out-Ports. | 5 | | 3 | 2 | $1\frac{1}{2}$ | | 2 | 9 | $10\frac{1}{2}$ | | | | | | | | |
| | 6 | | 3 | 9 | $14\frac{1}{2}$ | | 3 | 4 | $4\frac{1}{2}$ | | | | | | | | |
| | Awme | 7 | | 4 | 5 | | 3 | 10 | $18\frac{1}{2}$ | | | | | | | | |
| | Awme | 14 | | 8 | $10\frac{1}{2}$ | | 7 | 9 | $17\frac{1}{2}$ | | | | | | | | |
| | Awme | 21 | | 13 | 4 | | 11 | 8 | $16\frac{1}{2}$ | | | | | | | | |
| | Qu ^r . Cask. | $31\frac{1}{2}$ | 1 | | | | 17 | 7 | $4\frac{1}{2}$ | | | | | | | | |
| | Awme | 42 | 1 | 6 | 8 | | 1 | 3 | $5\frac{1}{2}$ | | | | | | | | |
| The same from the Out-Ports. | Hogshead | 63 | 2 | | | | 1 | 15 | $2\frac{1}{2}$ | | | | | | | | |
| | Tun | $25\frac{1}{2}$ | 8 | | | | 7 | | $9\frac{1}{2}$ | | | | | | | | |

A TABLE of the Custom payable on WINES from Great Britain, the additional Duty whereof was there paid down at Importation. Vide p. 344 & 345.

| | Gallons. | LONDON. | | | | | | | | OUT-PORTS. | | | | | | | |
|------------------------|------------------|---------|----|----|------------------|-----------|----|----|------------------|------------|----|----|------------------|-----------|----|----|------------------|
| | | Fill'd. | | | | Unfill'd. | | | | Fill'd. | | | | Unfill'd. | | | |
| | | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| French. | 1 | — | — | 5 | 19 $\frac{1}{2}$ | — | — | 5 | 5 $\frac{1}{2}$ | — | — | 4 | 10 $\frac{1}{2}$ | — | — | 4 | — $\frac{1}{2}$ |
| | 2 | — | — | 11 | 19 $\frac{1}{2}$ | — | — | 10 | 10 $\frac{1}{2}$ | — | — | 9 | 1 $\frac{1}{2}$ | — | — | 8 | — $\frac{1}{2}$ |
| | 3 | — | 1 | 5 | 18 $\frac{1}{2}$ | — | — | 1 | 3 $\frac{1}{2}$ | — | — | 1 | 12 $\frac{1}{2}$ | — | — | 1 | — $\frac{1}{2}$ |
| | 4 | — | 1 | 11 | 18 $\frac{1}{2}$ | — | — | 1 | 9 $\frac{1}{2}$ | — | — | 1 | 6 $\frac{1}{2}$ | — | — | 1 | — $\frac{1}{2}$ |
| | 5 | — | 2 | 5 | 17 $\frac{1}{2}$ | — | — | 2 | 2 $\frac{1}{2}$ | — | — | 1 | 10 $\frac{1}{2}$ | — | — | 1 | — $\frac{1}{2}$ |
| | 6 | — | 2 | 11 | 17 $\frac{1}{2}$ | — | — | 2 | 7 $\frac{1}{2}$ | — | — | 2 | 3 $\frac{1}{2}$ | — | — | 2 | — $\frac{1}{2}$ |
| | 7 | — | 3 | 5 | 16 $\frac{1}{2}$ | — | — | 3 | 16 $\frac{1}{2}$ | — | — | 2 | 7 $\frac{1}{2}$ | — | — | 2 | — $\frac{1}{2}$ |
| | 14 | — | 6 | 18 | 13 $\frac{1}{2}$ | — | — | 6 | 1 $\frac{1}{2}$ | — | — | 5 | 3 $\frac{1}{2}$ | — | — | 4 | — $\frac{1}{2}$ |
| | 21 | — | 10 | 5 | 10 $\frac{1}{2}$ | — | — | 9 | 2 $\frac{1}{2}$ | — | — | 7 | 11 $\frac{1}{2}$ | — | — | 7 | — $\frac{1}{2}$ |
| | 31 $\frac{1}{2}$ | — | 15 | 8 | 5 $\frac{1}{2}$ | — | — | 13 | 9 $\frac{1}{2}$ | — | — | 11 | 11 $\frac{1}{2}$ | — | — | 10 | — $\frac{1}{2}$ |
| Tierce | 42 | 1 | — | 11 | — | — | — | 18 | 4 $\frac{1}{2}$ | — | — | 15 | 11 $\frac{1}{2}$ | — | — | 14 | — $\frac{1}{2}$ |
| Qu ^r . Cask | 63 | 1 | 11 | 4 | 10 $\frac{1}{2}$ | — | — | 1 | 7 $\frac{1}{2}$ | — | — | 1 | 3 $\frac{1}{2}$ | — | — | 1 | — $\frac{1}{2}$ |
| Tierce | 63 | 1 | 11 | 4 | 10 $\frac{1}{2}$ | — | — | 1 | 7 $\frac{1}{2}$ | — | — | 1 | 3 $\frac{1}{2}$ | — | — | 1 | — $\frac{1}{2}$ |
| Hogshead | 252 | 6 | 5 | 6 | — | — | — | 5 | 10 $\frac{1}{2}$ | — | — | 4 | 15 $\frac{1}{2}$ | — | — | 4 | — $\frac{1}{2}$ |
| Tun | 252 | 6 | 5 | 6 | — | — | — | 5 | 10 $\frac{1}{2}$ | — | — | 4 | 15 $\frac{1}{2}$ | — | — | 4 | — $\frac{1}{2}$ |
| Spanish and Portugal. | 1 | — | — | 6 | 17 $\frac{1}{2}$ | — | — | 6 | — $\frac{1}{2}$ | — | — | 5 | 8 $\frac{1}{2}$ | — | — | 4 | 15 $\frac{1}{2}$ |
| | 2 | — | 1 | 1 | 14 $\frac{1}{2}$ | — | — | 1 | — $\frac{1}{2}$ | — | — | 10 | 17 $\frac{1}{2}$ | — | — | 9 | 11 $\frac{1}{2}$ |
| | 3 | — | 1 | 8 | 11 $\frac{1}{2}$ | — | — | 1 | 6 $\frac{1}{2}$ | — | — | 1 | 4 $\frac{1}{2}$ | — | — | 1 | 2 $\frac{1}{2}$ |
| | 4 | — | 2 | 3 | 8 $\frac{1}{2}$ | — | — | 2 | — $\frac{1}{2}$ | — | — | 1 | 9 $\frac{1}{2}$ | — | — | 1 | 7 $\frac{1}{2}$ |
| | 5 | — | 2 | 10 | 5 $\frac{1}{2}$ | — | — | 2 | 6 $\frac{1}{2}$ | — | — | 2 | 3 $\frac{1}{2}$ | — | — | 1 | 11 $\frac{1}{2}$ |
| | 6 | — | 3 | 5 | 2 $\frac{1}{2}$ | — | — | 3 | — $\frac{1}{2}$ | — | — | 2 | 8 $\frac{1}{2}$ | — | — | 2 | 4 $\frac{1}{2}$ |
| | 7 | — | 4 | — | — | — | — | 3 | 6 $\frac{1}{2}$ | — | — | 3 | 2 $\frac{1}{2}$ | — | — | 2 | 9 $\frac{1}{2}$ |
| | 14 | — | 8 | — | — | — | — | 7 | — $\frac{1}{2}$ | — | — | 6 | 4 $\frac{1}{2}$ | — | — | 5 | 6 $\frac{1}{2}$ |
| | 21 | — | 12 | — | — | — | — | 10 | 6 $\frac{1}{2}$ | — | — | 9 | 6 $\frac{1}{2}$ | — | — | 8 | 4 $\frac{1}{2}$ |
| | 31 $\frac{1}{2}$ | — | 18 | — | — | — | — | 15 | 10 $\frac{1}{2}$ | — | — | 14 | 3 $\frac{1}{2}$ | — | — | 12 | 6 $\frac{1}{2}$ |
| Tierce | 42 | 1 | 4 | — | — | — | — | 1 | 1 $\frac{1}{2}$ | — | — | 19 | — | — | — | 16 | 8 $\frac{1}{2}$ |
| Qu ^r . Cask | 63 | 1 | 16 | — | — | — | — | 1 | 11 $\frac{1}{2}$ | — | — | 1 | 8 $\frac{1}{2}$ | — | — | 1 | 5 $\frac{1}{2}$ |
| Tierce | 63 | 1 | 16 | — | — | — | — | 1 | 11 $\frac{1}{2}$ | — | — | 1 | 8 $\frac{1}{2}$ | — | — | 1 | 5 $\frac{1}{2}$ |
| Hogshead | 252 | 7 | 4 | — | — | — | — | 6 | 6 $\frac{1}{2}$ | — | — | 5 | 14 $\frac{1}{2}$ | — | — | 5 | 3 $\frac{1}{2}$ |
| Tun | 252 | 7 | 4 | — | — | — | — | 6 | 6 $\frac{1}{2}$ | — | — | 5 | 14 $\frac{1}{2}$ | — | — | 5 | 3 $\frac{1}{2}$ |
| Rhenish. | 1 | — | — | 7 | 8 $\frac{1}{2}$ | — | — | 6 | 10 $\frac{1}{2}$ | — | — | — | — | — | — | — | — |
| | 2 | — | 1 | 2 | 16 $\frac{1}{2}$ | — | — | 1 | 1 $\frac{1}{2}$ | — | — | — | — | — | — | — | — |
| | 3 | — | 1 | 10 | 4 $\frac{1}{2}$ | — | — | 1 | 7 $\frac{1}{2}$ | — | — | — | — | — | — | — | — |
| | 4 | — | 2 | 5 | 12 $\frac{1}{2}$ | — | — | 2 | 2 $\frac{1}{2}$ | — | — | — | — | — | — | — | — |
| | 5 | — | 3 | 1 | — $\frac{1}{2}$ | — | — | 2 | 8 $\frac{1}{2}$ | — | — | — | — | — | — | — | — |
| | 6 | — | 3 | 8 | 8 $\frac{1}{2}$ | — | — | 3 | 3 $\frac{1}{2}$ | — | — | — | — | — | — | — | — |
| | 7 | — | 4 | 3 | 16 $\frac{1}{2}$ | — | — | 3 | 9 $\frac{1}{2}$ | — | — | — | — | — | — | — | — |
| | 14 | — | 8 | 7 | 13 $\frac{1}{2}$ | — | — | 7 | 7 $\frac{1}{2}$ | — | — | — | — | — | — | — | — |
| | 21 | — | 12 | 11 | 10 $\frac{1}{2}$ | — | — | 11 | 4 $\frac{1}{2}$ | — | — | — | — | — | — | — | — |
| | 31 $\frac{1}{2}$ | — | 19 | 5 | 5 $\frac{1}{2}$ | — | — | 17 | 1 $\frac{1}{2}$ | — | — | — | — | — | — | — | — |
| Awme | 42 | 1 | 5 | 11 | — | — | — | 1 | 2 $\frac{1}{2}$ | — | — | — | — | — | — | — | — |
| Qu ^r . Cask | 63 | 1 | 18 | 10 | 10 $\frac{1}{2}$ | — | — | 1 | 14 $\frac{1}{2}$ | — | — | — | — | — | — | — | — |
| Awme | 63 | 1 | 18 | 10 | 10 $\frac{1}{2}$ | — | — | 1 | 14 $\frac{1}{2}$ | — | — | — | — | — | — | — | — |
| Hogshead | 252 | 7 | 15 | 6 | — | — | — | 6 | 16 $\frac{1}{2}$ | — | — | — | — | — | — | — | — |
| Tun | 252 | 7 | 15 | 6 | — | — | — | 6 | 16 $\frac{1}{2}$ | — | — | — | — | — | — | — | — |

The same from the Out-Ports.

The Use of the WINE TABLES.

IN the preceding Tables, the Duties payable in ready Money by native Wholesale Merchants on all Wines imported directly from the Place of their Growth, &c. are calculated to the utmost Exactness, and set forth in one View, except *Maderas, Canary, Florence and Cyprus* Wines, which pay Custom, Excise, and first additional Duty as *Portugal*, and second additional Duty as *French or Spanish*.

If the Wines are imported by Retailers or Consumptioners they are to be charged with one Ninth more in Excise and additional Duties: And if imported by Aliens, or in a foreign Bottom, or in any Ship whereof the Master and at least $\frac{3}{4}$ of the Mariners are not *English*, they are to be charged with one Third more in Custom than here set down.

Wines imported from *Great Britain* pay Custom according to the Tables in p. 444 & 445; but the Excise and additional Duties are the same as from foreign Parts.

DISCOUNTS *and* ALLOWANCES.

I. per Cent. Is the Allowance of Portage mentioned in p. 427. and is computed by taking the fifth Part of 5 per Cent. or (which seems easier) the tenth Part of 10 per Cent. Thus,

| | <i>l.</i> | <i>s.</i> | <i>d.</i> | | <i>l.</i> | <i>s.</i> | <i>d.</i> | | |
|--------------------------------|-----------|-----------|-----------|----|----------------------------|-----------|-----------|----|----|
| Gross Sum— | 146 | 5 | 00 | 00 | Or Gross Sum-- | 146 | 5 | 00 | 00 |
| 5 per Cent.— | | 73 | 05 | 00 | 10 per Cent.— | | 146 | 10 | 00 |
| $\frac{1}{2}$, or 1 per Cent. | | 14 | 13 | 00 | $\frac{1}{10}$, or 10 per | | | | |
| | | | | | Cent. being | | | | |
| | | | | | 1 per Cent. | | 14 | 13 | 00 |
| | | | | | of the Gross | | | | |
| | | | | | Sum— | | | | |

V. per Cent. Is the Allowance in Custom mentioned p. 349, and is computed by taking a twentieth Part, or 12 *d.* per Pound, and so in proportion. The practical Method is to cut off the last Figure from the Pounds, and half the Remainder is the Answer in Pounds; if one remains, it makes 10 *s.* and is to be added to the last Figure or Shillings cut off as above; Thus,

| | <i>l.</i> | <i>s.</i> | <i>d.</i> | | <i>l.</i> | <i>s.</i> | <i>d.</i> | | |
|-------------|-----------|-----------|-----------|----|-------------|-----------|-----------|----|----|
| Gross Sum | 146 | 5 | 00 | 00 | Gross Sum | 157 | 6 | 10 | 00 |
| 5 per Cent. | 73 | 05 | 00 | | 5 per Cent. | 78 | 16 | 06 | |

VI.

DISCOUNTS and ALLOWANCES.

VI. *per Cent.* Is the Allowance or Discount to Wholesale Merchants, mentioned in *p.* 354, 359, 362, & 364, which is practically computed by adding a fifth Part to the 5 *per Cent.* Thus,

| <i>l.</i> | <i>s.</i> | <i>d.</i> | |
|-----------|-----------|-----------|---------------------|
| 73 | 05 | 00 | 5 <i>per Cent.</i> |
| 14 | 13 | 00 | $\frac{1}{5}$ Part. |

87 18 00 is the 6 *per Cent.* of 1465 *l.*

X. *per Cent.* Is the Allowance on Wines and Tobacco, mentioned in *p.* 342, 354, 359, & 364, being one tenth Part of the Gross Sum, and is practically computed by cutting off the last Figure from the Pounds, and the Figures to the left Hand give the Answer in Pounds, the Figure to the right Hand must be doubled for Shillings, with the Addition of one for every 10 *s.* and so in proportion ; Thus,

| <i>l.</i> | <i>s.</i> | <i>d.</i> | | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---------------------|-----------|-----------|-------|---------------------|-----------|-----------|
| Gross Sum-- | 157 | 6 | 10 00 | Gross Sum-- | 256 | 4 17 06 |
| 10 <i>per Cent.</i> | 157 | 13 | 00 | 10 <i>per Cent.</i> | 256 | 09 09 |

The Allowance of 5 *per Cent.* in Custom Inwards, and 10 *per Cent.* for Leakage on Wines are given to all Persons without Distinction, whether Natives or Aliens; but the Allowances of 10 *per Cent.* in Excise and Additional Duties of Wines and Tobaccos, and 6 *per Cent.* on all other Goods are given to Wholesale Merchants only. In the Out-ports, or Places of small Business, the Collectors are generally acquainted with every Importer's Manner of Dealing, and therefore cannot be at a Loss to know where it is due. But in the City of *Dublin*, where Trade is so extensive, it is given to such Persons only who appear to be qualify'd by Certificate under the Hands of several known Merchants, which is first referr'd to the Collector, who examines into the Truth of it ; and if, on Enquiry, he finds the Person qualified, he makes Report accordingly ; and the Commissioners grant an Order for allowing such Person the Benefit of a Wholesale Merchant. But no such Allowance is given in the Port of *Dublin* prior to the Commissioners Order.

The Calculation of 5 *per Cent.* is of general Use, because his Majesty's Duties of Custom and Import-Excise are payable at the Rate of 12 *d.* *per* Pound from the Value in the Book of Rates. This with the 10 *per Cent.* is also of the greatest Use in all Calculations of Interest, Exchange, &c. Thus the 10 *per Cent.* added to $\frac{1}{2}$, or 5 *per Cent.* makes 15 *per Cent.* 10 *per Cent.* added to $\frac{1}{5}$ makes 12 *per Cent.* but $\frac{1}{5}$ being subtracted leaves 8 *per Cent.* the Half of which is 4 *per Cent.* &c. 10 *per Cent.* being added to $\frac{1}{10}$, (or 10 *per Cent.* from it) makes 11 *per Cent.* but $\frac{1}{10}$ being subtracted

DISCOUNTS and ALLOWANCES.

fracted leaves 9 *per Cent.* 5 *per Cent.* added to $\frac{1}{2}$ makes 7 $\frac{1}{2}$ *per Cent.* and so in all other Cases.

FOR computing the more expeditiously, the following short Table of the 5 *per Cent.* upon the Aliquot Parts of a Pound is recommended to be got by Heart.

A TABLE of the 5 per Cent. upon the Aliquot Parts of a Pound Sterling.

| The 5 <i>per Cent.</i> | | | | | | | | | | | |
|------------------------|-----------|-----------|----------------|-----------|-----------|-----------|----------------|-----------|-----------|---------------------------|----------------|
| of | | is | | of | | is | | of | | is | |
| <i>s.</i> | <i>d.</i> | <i>s.</i> | <i>d.</i> | <i>s.</i> | <i>d.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> |
| 0 | 5 | 0 | $\frac{1}{4}$ | 3 | 9 | 0 | $2\frac{1}{4}$ | 7 | 1 | 0 | $4\frac{1}{4}$ |
| 0 | 10 | 0 | $\frac{1}{2}$ | 4 | 2 | 0 | $2\frac{1}{2}$ | 7 | 6 | 0 | $4\frac{1}{2}$ |
| 1 | 3 | 0 | $\frac{3}{4}$ | 4 | 7 | 0 | $2\frac{3}{4}$ | 7 | 11 | 0 | $4\frac{3}{4}$ |
| 1 | 8 | 0 | 1 | 5 | 0 | 0 | 3 | 8 | 4 | 0 | 5 |
| 2 | 1 | 0 | $1\frac{1}{4}$ | 5 | 5 | 0 | $3\frac{1}{4}$ | 8 | 9 | 0 | $5\frac{1}{4}$ |
| 2 | 6 | 0 | $1\frac{1}{2}$ | 5 | 10 | 0 | $3\frac{1}{2}$ | 9 | 2 | 0 | $5\frac{1}{2}$ |
| 2 | 11 | 0 | $1\frac{3}{4}$ | 6 | 3 | 0 | $3\frac{3}{4}$ | 9 | 7 | 0 | $5\frac{3}{4}$ |
| 3 | 4 | 0 | 2 | 6 | 8 | 0 | 4 | 10 | 0 | 0 | 6 |
| | | | | | | | | | | <i>And so for every</i> | |
| | | | | | | | | | | 20 <i>s.</i> 10 <i>d.</i> | |

A TABLE of the Net Custom and Excise payable in ready Money on all Goods imported according to their respective Values from 1 d. to 10,000 l.

| Value. | | | CUSTOM by Natives | | | | EXCISE. | | | |
|--------|----|----|---------------------|-----------------|-----------------|-----------------|---------------------------|-----------------|---------------------------------|-----------------|
| | | | from Great Britain. | | from elsewhere. | | by a whole-sale Merchant. | | by a Retailer or Consumptioner. | |
| l. | s. | d. | s. | d. | s. | d. | s. | d. | s. | d. |
| | 1 | | | $\frac{1}{20}$ | | $\frac{1}{20}$ | | $\frac{1}{20}$ | | $\frac{1}{20}$ |
| | 2 | | | $\frac{2}{20}$ | | $\frac{2}{20}$ | | $\frac{2}{20}$ | | $\frac{2}{20}$ |
| | 3 | | | $\frac{3}{20}$ | | $\frac{3}{20}$ | | $\frac{3}{20}$ | | $\frac{3}{20}$ |
| | 4 | | | $\frac{4}{20}$ | | $\frac{4}{20}$ | | $\frac{4}{20}$ | | $\frac{4}{20}$ |
| | 5 | | | $\frac{5}{20}$ | | $\frac{5}{20}$ | | $\frac{5}{20}$ | | $\frac{5}{20}$ |
| | 6 | | | $\frac{6}{20}$ | | $\frac{6}{20}$ | | $\frac{6}{20}$ | | $\frac{6}{20}$ |
| | 7 | | | $\frac{7}{20}$ | | $\frac{7}{20}$ | | $\frac{7}{20}$ | | $\frac{7}{20}$ |
| | 8 | | | $\frac{8}{20}$ | | $\frac{8}{20}$ | | $\frac{8}{20}$ | | $\frac{8}{20}$ |
| | 9 | | | $\frac{9}{20}$ | | $\frac{9}{20}$ | | $\frac{9}{20}$ | | $\frac{9}{20}$ |
| | 10 | | | $\frac{10}{20}$ | | $\frac{10}{20}$ | | $\frac{10}{20}$ | | $\frac{10}{20}$ |
| | 11 | | | $\frac{11}{20}$ | | $\frac{11}{20}$ | | $\frac{11}{20}$ | | $\frac{11}{20}$ |
| 1 | | | | $\frac{12}{20}$ | | $\frac{12}{20}$ | | $\frac{12}{20}$ | | $\frac{12}{20}$ |
| 1 | 3 | | | $\frac{13}{20}$ | | $\frac{13}{20}$ | | $\frac{13}{20}$ | | $\frac{13}{20}$ |
| 1 | 4 | | | $\frac{14}{20}$ | | $\frac{14}{20}$ | | $\frac{14}{20}$ | | $\frac{14}{20}$ |
| 1 | 6 | | | $\frac{15}{20}$ | | $\frac{15}{20}$ | | $\frac{15}{20}$ | | $\frac{15}{20}$ |
| 1 | 8 | | | $\frac{16}{20}$ | | $\frac{16}{20}$ | | $\frac{16}{20}$ | | $\frac{16}{20}$ |
| 2 | | | 1 | $\frac{2}{20}$ | 1 | $\frac{2}{20}$ | 1 | $\frac{2}{20}$ | 1 | $\frac{2}{20}$ |
| 2 | 6 | | 1 | $\frac{8}{20}$ | 1 | $\frac{8}{20}$ | 1 | $\frac{8}{20}$ | 1 | $\frac{8}{20}$ |
| 2 | 8 | | 1 | $\frac{10}{20}$ | 2 | $\frac{8}{20}$ | 1 | $\frac{10}{20}$ | 1 | $\frac{10}{20}$ |
| 3 | | | 1 | $\frac{14}{20}$ | 2 | $\frac{5}{20}$ | 1 | $\frac{13}{20}$ | 1 | $\frac{16}{20}$ |
| 3 | 4 | | 1 | $\frac{18}{20}$ | 2 | $\frac{10}{20}$ | 1 | $\frac{17}{20}$ | 2 | |
| 4 | | | 2 | $\frac{5}{20}$ | 3 | | 2 | $\frac{5}{20}$ | 2 | 8 |
| 5 | | | 2 | $\frac{17}{20}$ | 3 | $\frac{16}{20}$ | 2 | $\frac{16}{20}$ | 3 | |
| 5 | 4 | | 3 | | 4 | $\frac{1}{20}$ | 3 | $\frac{2}{20}$ | 3 | 4 |
| 6 | | | 3 | $\frac{8}{20}$ | 4 | $\frac{11}{20}$ | 3 | $\frac{7}{20}$ | 3 | $\frac{12}{20}$ |
| 6 | 8 | | 3 | $\frac{16}{20}$ | 5 | $\frac{1}{20}$ | 3 | $\frac{15}{20}$ | 4 | |
| 7 | | | 3 | $\frac{19}{20}$ | 5 | $\frac{6}{20}$ | 3 | $\frac{18}{20}$ | 4 | 4 |
| 7 | 6 | | 4 | $\frac{5}{20}$ | 5 | $\frac{14}{20}$ | 4 | $\frac{4}{20}$ | 4 | $\frac{10}{20}$ |
| 8 | | | 4 | $\frac{11}{20}$ | 6 | $\frac{1}{20}$ | 4 | $\frac{10}{20}$ | 4 | $\frac{16}{20}$ |
| 8 | 4 | | 4 | $\frac{15}{20}$ | 6 | $\frac{6}{20}$ | 4 | $\frac{14}{20}$ | 5 | |
| 9 | | | 5 | $\frac{2}{20}$ | 6 | $\frac{16}{20}$ | 5 | $\frac{1}{20}$ | 5 | 8 |
| 10 | | | 5 | $\frac{14}{20}$ | 7 | $\frac{12}{20}$ | 5 | $\frac{12}{20}$ | 6 | |
| 11 | | | 6 | $\frac{5}{20}$ | 8 | $\frac{7}{20}$ | 6 | $\frac{4}{20}$ | 6 | $\frac{12}{20}$ |
| 11 | 8 | | 6 | $\frac{13}{20}$ | 8 | $\frac{17}{20}$ | 6 | $\frac{11}{20}$ | 7 | |
| 12 | | | 6 | $\frac{16}{20}$ | 9 | $\frac{2}{20}$ | 6 | $\frac{15}{20}$ | 7 | 4 |

The TABLE of Net Custom and Excise continued.

| Value. | | | CUSTOM by Natives | | | | EXCISE. | | | | | | |
|-----------|-----------|-----------|---------------------|------------------|-----------------|-----------|---------------------------|-----------|-----------------------------------|-----------|-----------|------------------|--------------------|
| | | | from Great Britain. | | from elsewhere. | | by a whole-sale Merchant. | | by a Re-tailer or Consump-tioner. | | | | |
| <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | |
| 12 | 6 | | 7 | 2 $\frac{1}{2}$ | | | | 9 | 10 | | 7 | 1 | 7 $\frac{10}{20}$ |
| 13 | | | 7 | 8 $\frac{1}{3}$ | | | | 9 | 17 $\frac{3}{5}$ | | 7 | 6 $\frac{1}{2}$ | 7 $\frac{16}{20}$ |
| 13 | 4 | | 7 | 12 | | | | 10 | 2 $\frac{2}{3}$ | | 7 | 10 $\frac{2}{3}$ | 8 |
| 14 | | | 7 | 19 $\frac{3}{5}$ | | | | 10 | 12 $\frac{4}{5}$ | | 7 | 17 $\frac{2}{5}$ | 8 8 |
| 15 | | | 8 | 11 | | | | 11 | 8 | | 8 | 9 | 9 |
| 16 | | | 9 | 2 $\frac{2}{5}$ | | 1 | | 3 | 1 $\frac{1}{5}$ | | 9 | — | 9 $\frac{12}{20}$ |
| 16 | 8 | | 9 | 10 | | 1 | | 13 | 3 $\frac{1}{3}$ | | 9 | 8 | 10 |
| 17 | | | 9 | 13 $\frac{4}{5}$ | | 1 | | 18 | 2 $\frac{2}{5}$ | | 9 | 11 $\frac{1}{2}$ | 10 $\frac{12}{20}$ |
| 17 | 6 | | 9 | 19 $\frac{1}{2}$ | | 1 | 1 | 6 | | | 9 | 17 $\frac{1}{2}$ | 10 $\frac{10}{20}$ |
| 18 | | | 10 | 5 $\frac{1}{3}$ | | 1 | 1 | 13 | 3 $\frac{3}{5}$ | | 10 | 3 $\frac{1}{2}$ | 10 $\frac{16}{20}$ |
| 18 | 4 | | 10 | 9 | | 1 | 1 | 8 | 2 $\frac{2}{3}$ | | 10 | 6 $\frac{4}{5}$ | 11 |
| 19 | | | 10 | 16 $\frac{3}{5}$ | | 1 | 2 | 8 | 4 $\frac{4}{5}$ | | 10 | 14 $\frac{2}{5}$ | 11 8 |
| 1 | | | 11 | 8 | | 1 | 3 | 4 | | | 11 | 5 | 1 |
| 1 | 3 | 4 | 1 | 1 | 6 | 1 | 5 | 14 | 2 $\frac{2}{3}$ | | 1 | 1 | 2 |
| 1 | 5 | | 1 | 2 | 5 | 1 | 7 | — | | | 1 | 2 | 3 |
| 1 | 6 | 8 | 1 | 3 | 4 | 1 | 8 | 5 | 1 $\frac{1}{3}$ | | 1 | 3 | 4 |
| 1 | 8 | 4 | 1 | 4 | 3 | 1 | 9 | 10 | 2 $\frac{2}{3}$ | | 1 | 3 | 5 |
| 1 | 10 | | 1 | 5 | 2 | 1 | 10 | 16 | | | 1 | 4 | 6 |
| 1 | 13 | 4 | 1 | 7 | — | 2 | 1 | 6 | 2 $\frac{2}{3}$ | | 1 | 6 | 8 |
| 1 | 15 | | 1 | 7 | 19 | 2 | 2 | 12 | | | 1 | 7 | 9 |
| 1 | 16 | 8 | 1 | 8 | 18 | 2 | 3 | 17 | 1 $\frac{1}{3}$ | | 1 | 8 | 10 |
| 1 | 18 | 4 | 1 | 9 | 17 | 2 | 5 | 2 | 2 $\frac{2}{3}$ | | 1 | 9 | 11 |
| 2 | | | 1 | 10 | 16 | 2 | 6 | 8 | | | 1 | 10 | 12 |
| 3 | | | 2 | 10 | 4 | 3 | 9 | 12 | | | 2 | 9 | 16 |
| 4 | | | 3 | 9 | 12 | 5 | — | 16 | | | 3 | 9 | 2 |
| 5 | | | 4 | 9 | — | 6 | 4 | — | | | 4 | 8 | 8 |
| 6 | | | 5 | 8 | 8 | 7 | 7 | 4 | | | 5 | 7 | 13 |
| 7 | | | 6 | 7 | 16 | 8 | 10 | 8 | | | 6 | 6 | 19 |
| 8 | | | 7 | 7 | 4 | 10 | 1 | 12 | | | 7 | 6 | 4 |
| 9 | | | 8 | 6 | 12 | 11 | 4 | 16 | | | 8 | 5 | 10 |
| 10 | | | 9 | 6 | — | 12 | 8 | — | | | 9 | 4 | 16 |
| 11 | | | 10 | 5 | 8 | 13 | 11 | 4 | | | 10 | 4 | 1 |
| 12 | | | 11 | 4 | 16 | 15 | 2 | 8 | | | 11 | 3 | 7 |
| 13 | | | 12 | 4 | 4 | 16 | 5 | 12 | | | 12 | 2 | 12 |
| 14 | | | 13 | 3 | 12 | 17 | 8 | 16 | | | 13 | 1 | 18 |
| 15 | | | 14 | 3 | — | 19 | — | — | | | 14 | 1 | 4 |
| 16 | | | 15 | 2 | 8 | 1 | — | 3 4 | | | 15 | — | 9 |
| 17 | | | 16 | 1 | 16 | 1 | 1 | 6 8 | | | 15 | 11 | 15 |
| 18 | | | 17 | 1 | 4 | 1 | 2 | 9 12 | | | 16 | 11 | — |
| 19 | | | 18 | — | 12 | 1 | 4 | — 16 | | | 17 | 10 | 6 |

The TABLE of Net Custom and Excise continued.

| Value. | CUSTOM by Natives | | | | | | EXCISE. | | | | | | |
|-----------|---------------------|-----------|-----------|-----------------|-----------|-----------|--------------------------|-----------|-----------|----------------|---------------------------------|-----------|-----------|
| | from Great Britain. | | | from elsewhere. | | | by a wholesale Merchant. | | | | by a Retailer or Consumptioner. | | |
| <i>l.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | <i>l.</i> | <i>s.</i> | <i>d.</i> | $\frac{1}{20}$ | <i>l.</i> | <i>s.</i> | <i>d.</i> |
| 20 | — | 19 | — | 1 | 5 | 4 | — | 18 | 9 | 12 | 1 | — | — |
| 30 | 1 | 8 | 6 | 1 | 18 | — | 1 | 8 | 2 | 8 | 1 | 10 | — |
| 40 | 1 | 18 | — | 2 | 10 | 8 | 1 | 17 | 7 | 4 | 2 | — | — |
| 50 | 2 | 7 | 6 | 3 | 3 | 4 | 2 | 7 | — | — | 2 | 10 | — |
| 60 | 2 | 17 | — | 3 | 16 | — | 2 | 16 | 4 | 16 | 3 | — | — |
| 70 | 3 | 6 | 6 | 4 | 8 | 8 | 3 | 5 | 9 | 12 | 3 | 10 | — |
| 80 | 3 | 16 | — | 5 | 1 | 4 | 3 | 15 | 2 | 8 | 4 | — | — |
| 90 | 4 | 5 | 6 | 5 | 14 | — | 4 | 4 | 7 | 4 | 4 | 10 | — |
| 100 | 4 | 15 | — | 6 | 6 | 8 | 4 | 14 | — | — | 5 | — | — |
| 200 | 9 | 10 | — | 12 | 13 | 4 | 9 | 8 | — | — | 10 | — | — |
| 300 | 14 | 5 | — | 19 | — | — | 14 | 2 | — | — | 15 | — | — |
| 400 | 19 | — | — | 25 | 6 | 8 | 18 | 16 | — | — | 20 | — | — |
| 500 | 23 | 15 | — | 31 | 13 | 4 | 23 | 10 | — | — | 25 | — | — |
| 600 | 28 | 10 | — | 38 | — | — | 28 | 4 | — | — | 30 | — | — |
| 700 | 33 | 5 | — | 44 | 6 | 8 | 32 | 18 | — | — | 35 | — | — |
| 800 | 38 | — | — | 50 | 13 | 4 | 37 | 12 | — | — | 40 | — | — |
| 900 | 42 | 15 | — | 57 | — | — | 42 | 6 | — | — | 45 | — | — |
| 1000 | 47 | 10 | — | 63 | 6 | 8 | 47 | — | — | — | 50 | — | — |
| 2000 | 95 | — | — | 126 | 13 | 4 | 94 | — | — | — | 100 | — | — |
| 3000 | 142 | 10 | — | 190 | — | — | 141 | — | — | — | 150 | — | — |
| 4000 | 190 | — | — | 253 | 6 | 8 | 188 | — | — | — | 200 | — | — |
| 5000 | 237 | 10 | — | 316 | 13 | 4 | 235 | — | — | — | 250 | — | — |
| 6000 | 285 | — | — | 380 | — | — | 282 | — | — | — | 300 | — | — |
| 7000 | 332 | 10 | — | 443 | 6 | 8 | 329 | — | — | — | 350 | — | — |
| 8000 | 380 | — | — | 506 | 13 | 4 | 376 | — | — | — | 400 | — | — |
| 9000 | 427 | 10 | — | 570 | — | — | 423 | — | — | — | 450 | — | — |
| 10000 | 475 | — | — | 633 | 6 | 8 | 470 | — | — | — | 500 | — | — |

The USE of the preceding TABLE of NET DUTIES.

THE Columns for Custom are respectively computed as if imported by Natives: But if the Goods be imported by Aliens, they are to pay, in all Cases, exactly double the Custom charged to Natives from *Great Britain*.

The Column of Excise by Retailers and Consumptioners is likewise of Use to shew the Net Custom payable by Natives on Goods exported; But if exported by Aliens, they are to be charg'd exactly double of what is there affixed to the Value.

In order to find out the Net Duty payable for any Kind of Goods imported, the respective Values in Custom and Excise must be calculated from the *Book of Rates*, and the Net Custom and Excise opposite to those Values, according to the several Circumstances of Importation and Persons must be added together (with the additional Duties, if any be due) to make up the Total Duty.

A TABLE of the Net Duties payable in ready Money for any Quantity of Tobacco of the British Plantations imported from Great Britain by Natives, from 1 Pound to 10,000, all Discounts deducted.

| Pounds | CUSTOM. | | | | EXCISE. | | | | Additional DUTY. | | | | TOTAL. | | | |
|--------|---------|----|----|------------------|---------|----|------|----------------|------------------|----|-----|----------------|--------|----|-----|-------------------|
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| 1 | | | 1 | 8 $\frac{1}{2}$ | | | | 18 | | | 3 | 3 | | | 5 | 9 $\frac{1}{2}$ |
| 2 | | | 2 | 17 | | | | 1 16 | | | 6 | 6 | | | 10 | 19 |
| 3 | | | 4 | 5 $\frac{1}{2}$ | | | | 2 14 | | | 9 | 9 | | | 1 | 4 8 $\frac{1}{2}$ |
| 4 | | | 5 | 14 | | | | 3 12 | | | 1 | 12 | | | 1 | 9 18 |
| 5 | | | 7 | 2 $\frac{1}{2}$ | | | | 4 10 | | | 1 | 3 15 | | | 2 | 3 7 $\frac{1}{2}$ |
| 6 | | | 8 | 11 | | | | 5 8 | | | 1 | 6 18 | | | 2 | 8 17 |
| 7 | | | 9 | 19 $\frac{1}{2}$ | | | | 6 6 | | | 1 | 10 1 | | | 3 | 2 6 $\frac{1}{2}$ |
| 8 | | | 11 | 8 | | | | 7 4 | | | 2 | 1 4 | | | 3 | 7 16 |
| 9 | | 1 | | 16 $\frac{1}{2}$ | | | | 8 2 | | | 2 | 4 7 | | | 4 | 1 5 $\frac{1}{2}$ |
| 10 | | 1 | 2 | 5 | | | | 9 | | | 2 | 7 10 | | | 4 | 6 15 |
| 20 | | 2 | 4 | 10 | | 1 | 6 | | | | 5 | 3 | | | 9 | 1 10 |
| 30 | | 3 | 6 | 15 | | 2 | 3 | | | | 7 | 10 10 | | | 13 | 8 5 |
| 40 | | 4 | 9 | | | 3 | | | | | 10 | 6 | | | 18 | 3 |
| 50 | | 5 | 11 | 5 | | 3 | 9 | | | | 13 | 1 10 | | | 1 | 2 9 15 |
| 60 | | 7 | 1 | 10 | | 4 | 6 | | | | 15 | 9 | | | 1 | 7 4 10 |
| 70 | | 8 | 3 | 15 | | 5 | 3 | | | | 18 | 4 10 | | | 1 | 11 5 |
| 80 | | 9 | 6 | | | 6 | | | | | 1 | 1 | | | 1 | 16 6 |
| 90 | | 10 | 8 | 5 | | 6 | 9 | | | | 1 | 3 7 10 | | | 2 | 1 15 |
| 100 | | 11 | 10 | 10 | | 7 | 6 | | | | 1 | 6 3 | | | 2 | 5 7 10 |
| 200 | 1 | 3 | 9 | | | 15 | | | | | 2 | 12 6 | | | 4 | 11 3 |
| 300 | 1 | 15 | 7 | 10 | | 1 | 2 6 | | | | 3 | 18 9 | | | 6 | 16 10 10 |
| 400 | 2 | 7 | 6 | | | 1 | 10 | | | | 5 | 5 | | | 9 | 2 6 |
| 500 | 2 | 19 | 4 | 10 | | 1 | 17 6 | | | | 6 | 11 3 | | | 11 | 8 1 10 |
| 600 | 3 | 11 | 3 | | | 2 | 5 | | | | 7 | 17 6 | | | 13 | 13 9 |
| 700 | 4 | 3 | 1 | 10 | | 2 | 12 6 | | | | 9 | 3 9 | | | 15 | 19 4 10 |
| 800 | 4 | 15 | | | | 3 | | | | | 10 | 10 | | | 18 | 5 |
| 900 | 5 | 6 | 10 | 10 | | 3 | 7 6 | | | | 11 | 16 3 | | | 20 | 10 7 10 |
| 1000 | 5 | 18 | 9 | | | 3 | 15 | | | | 13 | 2 6 | | | 22 | 16 3 |
| 2000 | 11 | 17 | 6 | | | 7 | 10 | | | | 26 | 5 | | | 45 | 12 6 |
| 3000 | 17 | 16 | 3 | | | 11 | 5 | | | | 39 | 7 6 | | | 68 | 8 9 |
| 4000 | 23 | 15 | | | | 15 | | | | | 52 | 10 | | | 91 | 5 |
| 5000 | 29 | 13 | 9 | | | 18 | 15 | | | | 65 | 12 6 | | | 114 | 1 3 |
| 6000 | 35 | 12 | 6 | | | 22 | 10 | | | | 78 | 15 | | | 136 | 17 6 |
| 7000 | 41 | 11 | 3 | | | 26 | 5 | | | | 91 | 17 6 | | | 159 | 13 9 |
| 8000 | 47 | 10 | | | | 30 | | | | | 105 | | | | 182 | 10 |
| 9000 | 53 | 8 | 9 | | | 33 | 15 | | | | 118 | 2 6 | | | 205 | 6 3 |
| 10000 | 59 | 7 | 6 | | | 37 | 10 | | | | 131 | 5 | | | 228 | 2 6 |

Add one Ninth in Excise and Additional Duty if imported by a Retailer or Consumptioner.

TABLE of the Net Custom and Excise payable for OILS imported by Natives from 1 Gallon to a Tun.

| Gallons. | CUSTOM and EXCISE the same, viz. on | | | | | | | | | | | | Sevil, Majorca, Minorca, Apuglia, Provence, or Portugal. | | | | | | | | | | | |
|------------------|-------------------------------------|----|----|-----------------|---------|----|-----------------|----------------|--------------|-------------------|----|----|--|----|----|-------------------|----|----|---------|-------------------|----|----|----|----------------|
| | Rape and Linseed. | | | | Sallet. | | | | Train-Oyl of | | | | CUSTOM. | | | | | | EXCISE. | | | | | |
| | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | s. | d. | $\frac{1}{20}$ | s. | d. | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ | l. | s. | d. | $\frac{1}{20}$ |
| 1 | | | 1 | $8\frac{4}{7}$ | | | 3 | | | $7\frac{13}{21}$ | | | 5 | | 2 | $9\frac{11}{21}$ | | | 1 | $10\frac{10}{21}$ | | | | |
| 2 | | | 2 | $17\frac{1}{7}$ | | | 6 | | | $15\frac{5}{21}$ | | | 11 | | 4 | $19\frac{1}{21}$ | | | 3 | $21\frac{20}{21}$ | | | | |
| 3 | | | 4 | $5\frac{5}{7}$ | | | 9 | | 1 | $2\frac{6}{7}$ | | | 17 | | 7 | $8\frac{4}{7}$ | | | 4 | $11\frac{3}{7}$ | | | | |
| 4 | | | 5 | $14\frac{2}{7}$ | 1 | | | | 1 | $10\frac{10}{21}$ | | | 1 | | 9 | $18\frac{2}{21}$ | | | 6 | $1\frac{19}{21}$ | | | | |
| 5 | | | 7 | $2\frac{6}{7}$ | 1 | | 3 | | 1 | $18\frac{2}{21}$ | | | 1 | | | $7\frac{13}{21}$ | | | 7 | $12\frac{8}{21}$ | | | | |
| 6 | | | 8 | $11\frac{3}{7}$ | 1 | | 6 | | 2 | $5\frac{5}{7}$ | | | 1 | | 2 | $17\frac{1}{7}$ | | | 9 | $2\frac{6}{7}$ | | | | |
| 7 | | | 10 | | 1 | | 9 | | 2 | $13\frac{3}{21}$ | | | 1 | | 5 | $6\frac{4}{21}$ | | | 10 | $13\frac{1}{21}$ | | | | |
| 8 | | | 11 | $8\frac{4}{7}$ | 2 | | | | 3 | $2\frac{4}{7}$ | | | 2 | | 7 | $16\frac{2}{21}$ | 1 | | | $3\frac{17}{21}$ | | | | |
| 9 | 1 | | | $17\frac{1}{7}$ | 2 | | 3 | | 3 | $8\frac{4}{21}$ | | | 2 | | 10 | $5\frac{5}{21}$ | 1 | | 1 | $14\frac{16}{21}$ | | | | |
| 10 | 1 | | 2 | $5\frac{5}{7}$ | 2 | | 6 | | 3 | $16\frac{1}{21}$ | | | 2 | | | $15\frac{1}{21}$ | 1 | | 3 | $4\frac{16}{21}$ | | | | |
| 11 | 1 | | 3 | $14\frac{2}{7}$ | 2 | | 9 | | 4 | $3\frac{3}{21}$ | | | 3 | | 2 | $3\frac{4}{21}$ | 1 | | 4 | $15\frac{5}{21}$ | | | | |
| 12 | 1 | | 5 | $2\frac{6}{7}$ | 3 | | | | 4 | $11\frac{3}{7}$ | | | 3 | | 5 | $14\frac{2}{7}$ | 1 | | 6 | $5\frac{5}{21}$ | | | | |
| 13 | 1 | | 6 | $11\frac{3}{7}$ | 3 | | 3 | | 4 | $19\frac{2}{21}$ | | | 3 | | 8 | $3\frac{1}{21}$ | 1 | | 7 | $16\frac{4}{21}$ | | | | |
| 14 | 1 | | 8 | | 3 | | 6 | | 5 | $6\frac{2}{21}$ | | | 4 | | 2 | $10\frac{13}{21}$ | 1 | | 9 | $6\frac{2}{21}$ | | | | |
| 15 | 1 | | 9 | $8\frac{4}{7}$ | 3 | | 9 | | 5 | $14\frac{2}{7}$ | | | 4 | | 3 | $1\frac{2}{7}$ | 1 | | 10 | $17\frac{1}{7}$ | | | | |
| 15 $\frac{3}{4}$ | 1 | | 10 | 10 | 3 | | $11\frac{1}{4}$ | | 6 | | | | 4 | | 3 | | 2 | | | | | | | |
| 16 | 1 | | 10 | $17\frac{1}{7}$ | 4 | | | | 6 | $1\frac{19}{21}$ | | | 4 | | 3 | $12\frac{8}{21}$ | 2 | | | $7\frac{13}{21}$ | | | | |
| 17 | 2 | | | $5\frac{5}{7}$ | 4 | | 3 | | 6 | $9\frac{11}{21}$ | | | 4 | | 3 | $6\frac{1}{21}$ | 2 | | 1 | $18\frac{2}{21}$ | | | | |
| 18 | 2 | | 1 | $14\frac{2}{7}$ | 4 | | 6 | | 6 | $17\frac{7}{21}$ | | | 5 | | 3 | $8\frac{11}{21}$ | 2 | | 3 | $8\frac{4}{7}$ | | | | |
| 19 | 2 | | 3 | $2\frac{6}{7}$ | 4 | | 9 | | 7 | $4\frac{16}{21}$ | | | 5 | | 3 | $11\frac{20}{21}$ | 2 | | 4 | $19\frac{1}{21}$ | | | | |
| 20 | 2 | | 4 | $11\frac{3}{7}$ | 5 | | | | 7 | $12\frac{8}{21}$ | | | 5 | | 4 | $10\frac{10}{21}$ | 2 | | 6 | $9\frac{11}{21}$ | | | | |
| 21 | 2 | | 6 | | 5 | | 3 | | 8 | | | | 6 | | 4 | | 2 | | 8 | | | | | |
| 31 $\frac{1}{2}$ | 3 | | 9 | | 7 | | $10\frac{1}{2}$ | 1 | | | | | 9 | | 6 | | 4 | | | | | | | |
| 42 | 5 | | | | 10 | | 6 | 1 | 4 | | | | 1 | | 8 | | 5 | | 4 | | | | | |
| 47 $\frac{1}{4}$ | 5 | | 7 | 10 | 11 | | $9\frac{3}{4}$ | 1 | 6 | | | | 1 | | 9 | | 6 | | | | | | | |
| 63 | 7 | | 6 | | 15 | | 9 | 2 | | | | | 2 | | 13 | | 8 | | | | | | | |
| 94 $\frac{1}{2}$ | 11 | | 3 | | 1 | | $3\frac{1}{2}$ | 3 | | | | | 1 | | 19 | | 12 | | | | | | | |
| 26 | 15 | | | | 1 | | 11 | 6 | 4 | | | | 1 | | 6 | | 16 | | | | | | | |
| 57 $\frac{1}{2}$ | 18 | | 9 | | 1 | | 19 | $4\frac{1}{2}$ | 5 | | | | 3 | | 12 | | 1 | | | | | | | |
| 89 | 1 | | 2 | 6 | 2 | | 7 | 3 | 6 | | | | 1 | | 19 | | 1 | | 14 | | | | | |
| 52 | 1 | | 10 | | 3 | | 3 | 8 | | | | | 2 | | 12 | | 1 | | 12 | | | | | |

The Use of the preceding TABLE.

THE Custom on Oils being a Tonnage-Duty, is the same (as set down in the Table) to Natives, whether imported from *Great Britain* or any other Parts beyond Seas : But, if imported by Strangers or Aliens, $\frac{1}{4}$ must be added in Custom to make up Aliens Duty, according to the Act of Tonnage and Poundage.

Train-Oil of *Greenland* or *Newfoundland*, made of any Kind of Fish not caught in Vessels truly and properly belonging to *English*, and the Oil not made by *English* or *Irish* Subjects, are chargeable with double Aliens Custom ; in which Case $\frac{1}{2}$ must be added to the Custom here set down, pursuant to the *Act of Navigation*.

The Excise on Oils is the same both to Natives and Strangers ; but if they belong to a wholesale Merchant 6*l.* per Cent. must be deducted.

Tho' the Excise here appears in the Form of a Tunnage-Duty, yet it is a Poundage-Duty, and must be so calculated on the Face of an Entry ; for Oils are rated in the *Act of Excise* as follows, viz.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
|--|-----------|-----------|-----------|------------|
| Rape and Linseed Oils | 30 | 00 | 00 | } per Tun. |
| Train Oil of { <i>Greenland</i> | 8 | 00 | 00 | |
| { <i>Newfoundland</i> | 6 | 00 | 00 | |
| <i>Sevil, Majorca, Minorca, Apuglia, Provence,</i> or <i>Portugal</i> | 32 | 00 | 00 | |

(Omitted in Page 396.)

C H A P. XII.

* Of Tillage Duties.

NEW DUTY ON COACHES, &c.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> | |
|--|-----------|-----------|-----------|--------------|
| F OR every Coach, Berlin, Chariot, Calash, and Chaise, with four Wheels, within this Kingdom, not used for Hire | 1 | 00 | 00 | } per Annum. |
| For every Chaise, Calash, and Chair, with two Wheels, within this Kingdom, not used for Hire | 0 | 05 | 00 | |
| | | | | DUTY |

* Granted for 21 Years commencing *March* 25, 1730. by 3 Geo. II. cap. 3

TILLAGE DUTIES.

DUTY on CARDS and DICE made in *Ireland*.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|---|-----------|-----------|-----------|
| For every Pack of playing Cards made in this Kingdom— | 00 | 00 | 06 |
| For every Pair of Dice— | 00 | 05 | 00 |

DUTY on *Irish* PLATE.

| | <i>l.</i> | <i>s.</i> | <i>d.</i> |
|--|-----------|-----------|-----------|
| For every Ounce Troy of Gold or Silver Plate made or wrought in <i>Ireland</i> , and so proportionally for a greater or lesser Quantity— | 00 | 00 | 06 |

The Methods of charging and collecting the Duties on *Coaches*, &c. *Cards* and *Dice*, are so fully set forth in the Abridgement under the Titles of *Cards*, &c. and *Coaches*, from *p.* 14 to 20, that it is unnecessary here to repeat them. The Duty on *Irish* Plate is collected by the Assay-Master appointed by the Fraternity or Company of Gold-smiths in the City of *Dublin*, who is first to assay the same; and if conformable to the Standard of 22 Carrats of fine Gold, in every Pound Troy of Gold Plate, and 11 Oz. 2 P. Wt. fine Silver in every Pound Troy of Silver Plate, the same is then to be touched and mark'd with the usual Mark of the said Fraternity or Company; and then the above Duty to be paid by the Person who brings the Plate to be assayed, over and above all former Duties for Assaying and Touching the same; on Receipt of which the Assay-Master shall, without Fee or Reward, stamp or mark said Plate with such Stamp or Mark as shall be appointed by the Commissioners of his Majesty's Revenue; and shall likewise give an indented Receipt, number'd, under his Hand, for the Duty receiv'd, to the Person paying the same, and shall keep a Duplicate of said Receipt in a Book bound for that Purpose; and shall once in every Year, or oftner, if thereunto required by the Commissioners of the Revenue, return and lodge with them the said Books of Accounts and Duplicates of Receipts given by him for said Duties.

The Assay-Master to collect the Duty on *Irish* Plate, and to stamp the same.

The Assay-Master is not empowered to stamp any Plate, or receive said Duty for the same, 'till he hath taken an Oath before the Commissioners of his Majesty's Revenue for the due and faithful Execution of his Office in assaying such Plate, and stamping or marking the same, pursuant to this Act; and for bringing into his Majesty's *Exchequer* once every Month, at least, all Monies receiv'd by him on Account of the Duties by this Act imposed on Plate, the Yearly Sum of Twenty Pounds excepted, which he has a Power to detain thereout for his Salary and Reward for executing said Office; of which Oath said Commissioners are to give him a Certificate; nor 'till he has enter'd into Bond with sufficient Security (to be approv'd of by said Commissioners) in the Penalty of 1000 *l.* for the due and faithful Execution of his Office, and the

To take an Oath of Trust before the Commissioners of the Revenue, and to give Security.

Trust

TILLAGE DUTIES.

Trust repos'd in him by this Act, which Bond shall forthwith be lodged in the Chief Remembrancer's Office.

To pay the Duties by him receiv'd once a Month into the *Exchequer*.

Gold or Silver Plate sold unstamp'd, to be forfeited.

Forging or counterfeiting the Stamp, &c. Felony.

These Duties to be paid to the Commissioners appointed by the Act.

How to be apply'd.

The Assay-Master shall once, at least, in every Month bring into his Majesty's *Exchequer* all Monies received by him on Account of said Duty, and pay the same to the Vice-Treasurer, &c. for the Time being, who shall give Acquittances for the same, in the Manner as for any other his Majesty's Revenue.

Any Gold-smith, Silver-smith, or other Person working or trading in wrought Plate, who shall sell, expose to Sale, barter, or exchange any Manufactures of Gold or Silver (except Silver-Wyer, or such Things as by Reason of their Smallness are not capable of receiving a Mark) before it be assay'd, touch'd, and mark'd, shall forfeit the Value thereof, if not exceeding 10 *l.* to the Person suing for the same, by civil Bill, before the Judges of Assize in their respective Circuits, and at the Sessions of the County of *Dublin*, and County of the City of *Dublin*; but if the Value exceed 10 *l.* then shall the Forfeiture be recovered by Action of Debt, &c. in any of his Majesty's Courts of Record at the *Four-Courts* in *Dublin*, and shall be equally divided between the Crown and the Prosecutor.

Any Person who shall forge or counterfeit the Resemblance of any Stamp or Mark, provided, in Pursuance of this Act, to denote the Payment of said Duty, or shall counterfeit or resemble the Impression of the same upon any Plate, thereby to defraud the Crown of said Duty, or shall sell any Plate with such counterfeit Mark, knowing the same to be counterfeit, or shall privately or fraudulently make Use of any legal Stamp, so as thereby to defraud the Crown of any Part of said Duty, shall, on Conviction, be adjudged, and suffer Death as a Felon without Benefit of Clergy.

The Duties by this Act granted (*vide* also Tillage-Duties, p. 365 & 366) are to be paid by the Vice-Treasurer, or Receiver-General of this Kingdom, without Fee or Deduction, to the Commissioners appointed by this Act, on Warrant under their Hands, or the major Part of them, such Majority not being less than 11, without any further or other Warrant to be sued for, had, or obtained in that Behalf; and such Majority, not less than 11, have also Power to apply and dispose of the same for the Encouragement and Improvement of Tillage, Employment of the Poor, draining and improving Bogs and unprofitable low Grounds, making of the several Rivers navigable, and making of Canals for the easing and dispatching the Inland Carriage and Conveyance of Goods and Merchandizes from one Part to another within this Kingdom, by such Means, in such Proportion, and at such Times, as said Commissioners think fit, except by giving any Præmium or Allowance on Exportation of Corn.

A N

APPENDIX

CONTAINING,

FORMS of Informations and Judicial
Proceedings on the Act of Excise.

WITH

TABLES of the CONTENTS of *Cylinders*, the
Areas of Circles and Squares, and other TABLES
useful to *Gaugers*.



D U B L I N:

Printed in the YEAR, 1736.



N O T E,

That for the better Information
of Persons concerned, the
Marginal Notes refer to the
several Articles in the A-
bridgment, whereon the fol-
lowing Forms, &c. are
grounded.



A N

A P P E N D I X, &c.

FORMS of Informations upon the Act of
EXCISE, which with the Judicial
Proceedings thereupon, are to be entred in a
* Book kept for that Purpose by the Sub-Com-
missioners or Collectors of each Port or Di-
strict.

* Informa-
tion Book.

Forms of Informations upon a Seizure.

BE it remembred, That upon the Day of
in the Year of the Reign of our Sovereign Lord
the King's Majesty that now is, G. H. came in his own proper
Person before { ^{me} } the Sub-Commissioner, or Sub-Commis-
{ _{us} }
sioners of his Majesty's Revenue of Excise and New Impost for the
Port of C. at the Office of Excise in

and did then and there give { ^{me} } the said S^{ub}-Commissioners
{ _{us} } Co

to understand, and to be informed, that betwixt the *
Day of last past, and the Day of Exhibiting
this Information, he the said G. H. did in the Port of C. seize to
the Use of our Sovereign Lord the King, and himself, certain
Goods (*viz.*)

being the Goods of a Person or Persons unknown, † for that the same
being Exciseable Goods were Imported into this Kingdom, from
Parts beyond the Seas, and taken up or discharged out of a certain
Ship or Vessel (not being in Leak or Wrack) before the said
Ship or Vessel was first Entred in the Custom-house of the said Port
of C. or at, or in, or upon some other Place or Places, than upon
the open Keys, Wharfs, Landing-places, or Slips of the said Port,

* For the
Time limit-
ed, *vid.*
Offences, 2.
Page 85.
and the Note
thereon.
† *Vid.*
Goods, 28.
Pa. 50.

(A a 2)

22

A P P E N D I X.

* Vide
Goods, 29.
Pa. 50.

† Vide
Commis-
sioners of Ex-
cise, 10. Pa.
23.

§ Vide In-
formers, 1.
Pa. 62.

as the Lord Lieutenant, Lord Deputy, or other Chief Governor and Privy Council of this Realm, for the time being, have therefore Assigned and Appointed, or at unlawful Hours or Times, or without the Cognizance, Knowledge, Privy, or Consent of such Officer or Officers as was aboard the said Ship or Vessel, attending the unlading thereof,* or before due Entry and payment of the Excise due, and payable thereupon, contrary to the Form of the Statute, in that Case made and provided. And therefore the said *A. B.* prays the † Judgment of the aforesaid Sub-Commissioner, or Sub-Commissioners, that the said Goods may remain forfeited; § one Moiety thereof to the Use of his said Majesty, and the other to the Informer, as by Law directed.

Underneath this Information enter this Rule.

† Vid. Sei-
zures, 9.
Pa. 111.

IF no Persons claims the Property of the Goods in the above Information mentioned, within † 21 Days from the Date hereof,
 $\left. \begin{array}{c} I \\ we \end{array} \right\}$ adjudge them forfeited and Recovered as by
 the Law is directed,

A. B. } Sub-Commissioners.
C. D. }

*After the Twenty one Days are expired, if no Claim be
 Entred, then Enter Judgment thus.*

† Vid. Sei-
zures, 11.
Pa. 111.

NO Person having laid Claim to the Goods in the above Information mentioned, within the time limited by the Act of Excise $\left. \begin{array}{c} I \\ we \end{array} \right\}$ adjudge them Forfeited and Recovered, one
 Moiety thereof to the use of his Majesty, and the other to the Informer, † and to be Sold by Inch of Candle, as by the Law is directed. Dated this Day of

A. B. } Sub-Commissioners.
C. D. }

But in Case of a Claim, this Rule is to be entred.

E. F. of came this Day before $\left. \begin{array}{c} Me \\ Us \end{array} \right\}$ the Sub-Com-
 missioners aforesaid, and laid Claim to the Goods in the above
 Information mentioned. *E. F. Merchant.*

I } the Sub-Commissioners aforesaid, do appoint { *Monday* }
We } the Day of next, at { *Tuesday* }
in the { *Fore* } noon, at in this Port, for the
{ *After* }
Hearing and Determining this Matter, of which all Persons concerned are to take Notice.

A. B. } Sub Commissioners.
C. D. }

Notwithstanding this Publication, it may not be amiss to give the Parties Notice by Summons, and upon their Appearance, to proceed to hear the Evidence.

The Form of the Summons.

YOU are hereby Summoned to appear before { *me* } Sub-Summons
{ *us* } ad se defendendum, but,
Commissioner or Sub-Commissioners aforesaid, at Vid. infra,
in upon the Day of at Pa. 16.
Clock in the { *Fore* } noon, to make your Answer, and Defence, * Vid. Commissioners of
{ *After* } Excise, 10.
to an Information Exhibited against you, at which Time, and Pa. 23.
Place { *I* } Sub Commissioners will proceed to hearing of the Ibid. 13. Pa.
{ *we* } 24.
Cause, examination of Witnesses, and final Sentence

L. M. being Sworn for the King, Deposeth, That, &c.

I. K. Sworn, likewise for the King, Deposeth, That, &c.

At which time and place, the Plaintiff *G. H.* and also the Defendant *E. F.* appeared, and the Cause being heard before { *me* }
{ *us* } Sub-Commissioner or Sub-Commissioners of Excise and Proof being made as afore-written, to justify the Information, { *I* }
{ *we* } do adjudge the Goods mentioned in the Information, to be Forfeited and Confiscated, one Moiety to our Sovereign Lord the King, and the other to the Informer.

Or do adjudge, That the Goods in the Information mentioned, are not Forfeited, and therefore are acquitted from the said Information.

A. B. } Sub Commissioners.
C. D. }

If the Sub-Commissioners do think the Case at any Time so Equitable or Commiserable, as to admit it to Composition, which is not to be done, but in small matters, (unless by Order of the † Chief Commissioners of his Majesty's Revenue) then the Informer and Claimer, to enter their Submission under the Information, thus, † By Virtue of a remitting Clause in I, *G. H.* their Patent.

A P P E N D I X.

I, G. H. do, for as much as concerns me in the Information above-written, submit the same to such Composition, as the Sub-Commissioners shall think fit to settle and appoint G. H.

And I, E. F. Claimer of the Goods (or Defendant to the Information above-written) do the same. E. F.

We do order and appoint that the aforesaid E, F. shall forthwith pay the Informer G. H. the Sum of _____ and the like Sum to the hands of _____ for his Majesty's Use, for the Offence aforesaid,

A. B. }
C. D. } Sub-Commissioners.

An Information against an Owner, Master, Purser, or Persons taking Charge of a Ship.

BE it remembred, That upon the _____ Day of _____ in the _____ Year of the Reign of our Sovereign Lord the King's Majesty that now is, A. B. came in his own proper Person before { *me* } Sub Commissioners and did then and there on the behalf of our Sovereign Lord the King, and himself, give { *me* } the said Sub-Commissioners to understand, and to be informed, That betwixt the _____ Day of _____ last past, and the Day of exhibiting this Information, G. H. being Owner, Master, Purser, or Person taking Charge of the Ship called the A. of _____ arriving from Parts beyond the Seas, * did suffer certain Goods and Merchandizes (*viz.*)

* Vide Masters, 2. Pa. 80.

_____ to be taken up or discharged out of the said Ship, (not being in Leak or Wrack) and to be delivered at, or in some other place or places than upon the open Key, Wharfs, Landing places or Slips of the said Port, as the Lord Lieutenant, Lord Deputy, or other Chief Governor, and Privy-Council of this Realm for the time being, have therefore Assigned and Appointed, or at unlawful Hours or Times, or without the Cognizance, Knowledge, Privy or Consent of such Officer or Officers, as was aboard the said Ship or Vessel, attending the Unlading thereof, or before due Entry or Payment of the Excise, due and payable thereupon, contrary to the Form of the Statute in that case made and provided, whereby the said G. H. hath forfeited One Hundred Pounds. And therefore the said A. B. prays the Judgment of the Sub Commissioners aforesaid, against the said G. H. that he may forfeit One Hundred Pounds, one Moiety thereof to the King, and the other to himself, as by the Law is directed.

An Information against an Owner, Master, Purser or Person taking Charge of a Ship, not suffering the Officers to do their Duty.

BE it Remembred, that upon the Day of in the Year of the Reign of our Sovereign Lord the King's Majesty that now is, *A. B.* came in his own proper Person before { *me* } Sub-Commissioners, and did then, and there, on the behalf of our Sovereign Lord the King and himself, give { *me* } the said Sub-Commissioners to understand, and to be informed, that betwixt the Day of last past, and the Day of Exhibiting this Information *C. D.* Being Master, Owner or Commander of the Ship or Vessel called the *E.* of coming from Parts beyond the Seas, did there and * then refuse to * Vide Ma-ster 3. pa. 78. Ibid. 9. Pa. 80. permit or suffer certain Officers of his Majesty's Customs in the said Port of appointed for that purpose to make Search for Goods and Commodities Exciseable aboard the said *E.* of or to remain on board the said Ship or Vessel, according to their Duty, but on the contrary did forcibly hinder and oppose the said Officers so upon Duty and in Execution of their Office as aforesaid, contrary to the Form of the Statute, in that case made and provided, whereby the said *C. D.* hath forfeited Fifty Pounds, and therefore the said *A. B.* prays Judgment of the said Sub Commissioners, that the said *C. D.* may forfeit the said Sum of Fifty Pounds, as by the Law is directed.

An Information against Mariners.

BE it Remembred that upon the Day of in the Year of the Reign of our Sovereign Lord the King's Majesty that now is, *A. B.* came in his own proper Person before { *me* } Sub-Commissioners, and did then and there on the behalf of our Sovereign Lord the King and himself give { *me* } to understand and to be informed, that betwixt the Day of last past, and the Day of Exhibiting this Information, *I. F.* and *H. F.* * being Mariners, Seamen, or Persons employed aboard the Ship, or Vessel called the *A.* of arriving from Parts beyond the Seas, (whereof *I. G.* is Owner or Master, or so deputed) did consent and assist, or were present at the delivering of * Vide Mariners. 2. Pa. 77.

(A a 4)

of certain Goods, (*viz.*) out of the said Ship (not being in Leak or Wrack) and to be delivered at, or in some other place, or places, than upon the open Key, Wharfs, Landing-places, or Slips of the said Port, as the Lord Lieutenant, Lord Deputy, or other Chief Governor and Privy Council of this Realm, for the time being, have therefore assign'd and appointed, or at unlawful Hours or Times, or without the Cognizance, Knowledge, Privy or Consent of such Officer or Officers, as was aboard the said Ship or Vessel attending the unlading thereof, or before due Entry or Payment of the Excise due and payable thereupon, contrary to the Form of the Statute in that case made and provided; whereby the said *I. F.* and *H. F.* have forfeited each of them

* Vid. Mariners, 2. Pa. 77.

Ten Pounds, and therefore the said *A. B.* prays the Judgment of the Sub-Commissioners aforesaid, against them the said *I. F.* and *H. F.* that they may forfeit Ten Pounds a piece accordingly, one Moiety thereof to the King, and the other to the Informer as by the Law is directed.

An Information against an Owner, Master or Commander of any Coasting Ship or Vessel, that shall receive on Board, or Discharge, or Unship Exciseable Goods, contrary to Law; as also against Persons aiding, abetting, assisting, or knowing thereof.

BE it remembered, That upon the Day of in the Year of the Reign of our Sovereign Lord the King's Majesty that now is, *A. B.* came in his own proper Person before {^{me}_{us}} Sub-Commissioners, and did then and there, on the behalf of our Sovereign Lord the King, and himself, give {^{me}_{us}} the said Sub-Commissioner or Sub-Commissioners to understand, and to be informed, That betwixt the Day of last past, and the Day of exhibiting this Information, *C. D.* being Owner, Master or Commander of a certain Ship, or Coasting Vessel, did in the Port of receive on Board, or discharge, or deliver on Shore, or into a certain Gabbard, Lighter or other Boat, to be carried on Shore, certain Exciseable Goods or Commodities, *viz* (the said Ship or Coasting Vessel coming from the Port of in this Realm, and not being in Leak or Wrack) at unseasonable Hours or Times, or at, or in some other Place or Places, than upon the open Key, Wharfs, Landing places

A P P E N D I X.

9

or Slips of the said Port, as the Lord Lieutenant, Lord Deputy or other chief Governor, and Privy-Council of this Realm for the time being, have therefore Assigned and Appointed, or without Licence first had, or without the Cognizance, Knowledge, Privy, or Consent of such Officer, or Officers, as were attending the lading or unlading of the said Ship, or Vessel, or before due Entry and Payment of the Excise due and payable thereupon. And further that *E. F. G. H.* and *I. K.* (being Mariners or Seamen) were aiding, abetting, assisting, or Persons knowing thereof, whereby the said *C. D.* * as Owner, Master, or Commander of the said Ship or Vessel hath forfeited the Sum of Twenty Pounds, and the said *E. F. G. H.* and *I. K.* each of them the Sum of Five† Pounds, as being so aiding, abetting, assisting, or knowing thereof as aforesaid, and therefore the said *A. B.* prays Judgment of the Sub-Commissioner, or Sub-Commissioners aforesaid, against the said *C. D.* that he may forfeit accordingly the said Sum of Twenty Pounds; As also against the said *E. F. G. H.* and *I. K.* that they likewise may forfeit each of them the Sum of Five Pounds as aforesaid, one Moiety thereof to the King, and the other to himself, as by the Law is directed.

* Vide Masters, 11.

† Vid. Mariners, 3. Pa. 77.

Note, That the same manner of Proceedings will be requisite in the foregoing Informations, and the same way of Summons to Persons concerned, as in the first Case, or Information is directed.

An Information against a Boat, Gabbard or Wherry, &c. and Persons taking Charge of the same.

BE it Remembred, That upon the _____ Day of _____ in the _____ Year of the Reign of our Sovereign Lord the King's Majesty that now is, *A. B.* came in his own proper Person before { ^{me} _{us} } Sub Commissioners and did then and there give { ^{me} _{us} } to understand, and to be informed, That betwixt the _____ Day of _____ last past, and the Day of Exhibiting this Information, there was seized or found certain Goods, *viz.* _____ in the Port of *D.* in a certain Gabbard, Lighter, Boat, Wherry, Skiff or other Vessel, whereof *N. T.* and *T. R.* were Persons having Charge; which Goods (belonging to some Person, or Persons unknown) were imported into this Kingdom

Kingdom from Parts beyond the Seas, and taken up, or discharged out of a certain Ship or Vessel, (not being in Leak or Wrack) and to be delivered at, or in some other Place or Places than upon the open Key, Wharfs, Landing places or Slips of the said Port, as the Lord Lieutenant, Lord Deputy or other Chief Governor and Privy Council of this Realm for the time being, have therefore assigned and appointed, or at unlawful Hours or Times, or without the Cognizance, Knowledge, Privy, or Consent of such Officer, or Officers, as was aboard attending the unlading of such Ship or Vessel, or before due Entry or Payment of the Excise, due and payable thereupon; or did carry the same aboard some other Ship or Vessel contrary to the Form of the Statute in that case made and provided. And therefore the said *A. B.* craves Judgment, * that the said *Gab-bard*, *Lighter*, *Boat*, *Wherry*, *Skiff*, or other Vessel may be forfeited, and that the said *N. T.* and *T. R.* may likewise forfeit each of them Ten Pounds a-piece, one Moiety thereof to our Sovereign Lord the King, and the other to himself as by the Law is directed.

* Vid. Boat-men, 1. Pa. 10.

† Vide Wharfingers 1 Pa. 127, & Carmen, 1, 2. Pa. 18

The aforesaid Information will be fit for any Person assisting, † Wharf-inger, Carmen, and for Seizure of Horses.

An Information against Exciseable Goods, found hid or concealed aboard any Vessel Inwards, with Intent to be Landed or Carried away without due Entry and Payment of Duty.

BE it remembred, That upon the Day of _____ in the _____ Year of the Reign of our Sovereign Lord the King's Majesty that now is, *A. B.* came before $\left. \begin{matrix} me \\ us \end{matrix} \right\}$ Sub-

Commissioners, on behalf of his Majesty and himself, and gave us to understand, That betwixt the Day of _____ last past, and the Day of Exhibiting this Information, he did seize the Goods following, *viz.* _____ for that the said Goods being Exciseable Goods were found on Board a Ship or Vessel, and there hid or concealed with intent to be carried away, without due Entry first had and made of the same, or payment of the Excise, due and payable thereupon, which is contrary to the Form of the Statute in that case made and provided,* And therefore prays the Judgment of the said Sub-Commissioners, that the said Goods may remain forfeited, one Moiety to the King, and the other to the Informer, as by the Law is directed.

* Vid. Goods, 25. Pa. 49. & Seizures, 8. Pa. 111.

*An Information against Exciseable Goods Entred under
a wrong Denomination.*

BE it Remembred, That upon the Day of
in the Year of the Reign of our Sovereign Lord
the King's Majesty that now is, *A. B.* came before $\left\{ \begin{smallmatrix} me \\ us \end{smallmatrix} \right\}$ Sub-

Commissioners, on behalf of his Majesty and himself and gave us
to understand, That betwixt the Day of last
past, and the Day of exhibiting this Information, he did seize the
Goods following, *viz.* For

that the said Goods belonging to one *C. D.* Merchant entring the
same, were Imported from Parts beyond the Seas, and by a Permit
or Warrant, from one or more of the Officers of his Majesty's
Customs in the said Port of brought to that

Custom-House, and there viewed.* That the said *C. D.* did after
such View made, enter the said Goods not according to their Qua-
lity, true Denomination and Kind as abovesaid. But on the con-
trary did enter the said Goods by another and wrong Denomination,
and did not pay his Majesty's Duty, according to the true Quality
and Denomination of the said Goods, thereby intending to defraud
his Majesty of the Duty of Excise, or New Impost due thereupon.
And therefore the said *A. B.* prays the Judgment of the Sub-Com-
missioners aforesaid, that the said Goods and their Value may re-
main forfeited, one Moiety to the Use of his said Majesty, and the
other to the Informer as by the Law is directed.

* Vid. En-
tries, 7. Pa.
32.

*The Proceedings upon this must be as upon the former Cases, by Sum-
mons, &c. and examining of Witnesses, to prove the Concealment
and Intent of Fraud, &c.*

In the Case of Brewers, Vintners, Inn-keepers, Ale-House-keepers, Distillers, or Retailers of Strong-Waters, or any Sort of Liquors, the like Proceeding is to be against Offenders by Information, Summons, Proof and Judgment, and due Record thereof kept by the Commissioners, Sub-Commissioners, &c. And for the several Cases, the Forms of Informations are to be as followeth, viz.

Forms of INFORMATIONs.

Against a Brewer, &c. for not Entering and Paying Weekly.

A. B. **A**ppearing before *C. D.* Sub-Commissioner, or Sub-Commissioners of Excise, &c. Informeth, as well on the behalf of our Sovereign Lord the King, as himself, that *E. F.* Common Brewer of Beer or Ale, (or Distiller of Aqua-vitæ, or Strong-Waters) betwixt the, &c. Day of, &c. hath Made, Brewed or Distilled several Quantities of Beer, Ale, and Strong Waters, whereof he hath not made due and true weekly Entry, nor paid Excise of the same, (or whereof having made due Entry, he hath not weekly paid Excise of the same) at the Office of Excise, under which he now liveth, but hath neglected, or refused to do the same, contrary to the Statute in that behalf, Made and Provided; || and therefore the said *A. B.* craveth Process, Judgment and Execution, against the said *E. F.* according as in and by the Statute in that behalf is directed and appointed.

|| Vide
Brewers, 1.
Pa. 12.

Against a Brewer, &c. for Refusing the Gauger to Gauge.

A. B. **A**ppearing, &c. Informeth, &c. † that *E. F.* (Brewer or Distiller) did refuse to permit *G. H.* Gauger for the Excise appointed for that purpose, to Enter into his Brew house, Out-house, Store-house, or Stilling-house, when he demanded liberty to Gauge all Coppers, Fats, Keeves, or other Vessels in the same, and to take account of all Beer, Ale, Aqua-vitæ, or Strong-Waters, Brewed, Made or Distilled, and that the said *E. F.* being forbidden to carry or deliver out any Beer or Ale, (or retail any more Aqua-

† Vid. Ale-
house keep-
ers, 5. Pa. 4.

Aqua-vitæ or Strong-Waters) did nevertheless since, that is to say, at or upon, &c. Day of, &c. deliver out, &c. Barrels of Ale or Beer, or retail, &c. Gallons of Aqua-vitæ or Strong-Waters, and therefore the said *A. B.* craveth Process, &c.

Against a Brewer, &c. for biding and concealing his Drink or Strong-Waters from the Gauger.

A. B. **A**ppearing, &c. Informeth, &c. || That *E. F.* Brewer, or || Vid. Ale-Distiller, having admitted G. H. Gauger for the House keep- Excise appointed for that purpose, to Enter into his Brew-house, Out-ers, 5. Pa. 4. house, Still-house, and Store-house, to Gauge and take Account of his Beer, Ale, or Aqua-vitæ and Strong-Waters, did upon the, &c. Day of, &c. hide and conceal, &c. Barrels (or, &c. Gallons) of his Beer, Ale, Aqua-vitæ, or Strong-Waters, from the Gauge, View, or Sight of the said *G. H.* contrary to the Statute in that behalf made and provided; and also the said *E. F.* being forbidden to carry or deliver out any Beer or Ale, (or retail any Aqua-vitæ or Strong-Waters, did nevertheless since deliver out, &c. Barrels of Ale or Beer, (or Retail, &c. Gallons of Aqua-vitæ or Strong-Waters;) and therefore the said *A. B.* craveth Process, Judgment and Execution against the said *E. F.*

Against a Brewer, &c. for making Use of a Private Tun.

A. B. **A**ppearing, &c. Informeth, &c. † That *E. F.* being a † || Vid. Ale-Common Brewer of Beer or Ale, (or Distiller of house-keep- Aqua-vitæ, or Strong-Waters) hath, at, or upon the, &c. Day of-ers, 5. Pa. 4. &c. made use of a Private Tun, Copper, Fat, Keeve, Still, Alimbeck or other Vessel, for the Making and Brewing of Ale or Beer, or Distilling of Aqua-vitæ or Strong-Waters, without acquainting or giving Notice thereof to the Gauger or Gaugers, or other Officer appointed to Gauge his Vessels, &c. and also the said *E. F.* being forbidden to carry or deliver out any Beer or Ale, (or Retail any Aqua-vitæ or Strong-Waters,) did nevertheless since deliver out, &c. Barrels of Ale or Beer, (or Retail, &c. Gallons of Aqua-vitæ or Strong-Waters) and therefore, the said *A. B.* craveth Process, Judgment and Execution, against the said *E. F.* &c.

Against

Against a Vintner, Ale-house-keeper, &c. for Brewing his own Drink and Waters without entring into Bond.

Vide Ale-
House-
keepers, 4.
Pa. 4.

A. B. **A**ppearing, &c. Informeth, &c. * That *E. F.* Vintner, Inn-keeper, Victualler Ale-House-keeper, &c. using Common Selling of Beer, Ale, Aqua-vitæ or Strong-Waters, by Retail hath Made, Brewed or Distilled his Beer, Ale, Aqua-vitæ or Strong-Waters, without Entring into Bond to our Sovereign Lord the King, with sufficient Sureties for the true Entry and Paying Weekly, or every fourteen Days, at the Office of Excise, under which he liveth, the Excise of all his Beer, Ale, Aqua-vitæ or Strong-Waters, contrary to the Statute in that behalf made, this being the first (or second or third) Offence of the said *E. F.* and therefore the said *A. B.* craveth Process, Judgment and Execution, &c.

Against a Vintner, Victualler, Ale-House-keeper, &c. compounding, and Selling Drink by the Barrel, Half-Barrel, &c.

* Vid. Ale-
House keep-
ers, 6, & 7.
Pa. 5.

A. B. **A**ppearing, Informeth, &c. That * *E. F.* Vintner, Inn-keeper, Victualler, or Ale-House-keeper, having Compounded (or given Bond) for Entry and Payment of his Excise, doth nevertheless Vend or Dispose of his Beer or Ale to *J. K.* &c. by the Barrel, or Half-Barrel, Kilderkin, Ferkin or Gallon, for the Private Expence or Consumption otherwise of the said *J. K.* who hath made default of Payment of Double Excise of the same, according as by the Statute in that Case is required, and therefore the said *A. B.* craveth Process, Judgment and Execution, &c.

Against one buying Drink from the Retailer, &c.

* Vid. *Ibid*

A. B. **A**ppearing, Informeth, &c. * That *J. K.* of, &c. having betwixt the &c. Day of, &c. bought and received sundry Barrels, Half-Barrels, Kilderkins, Ferkins, or Gallons of Beer or Ale, for his private Expence or Consumption otherwise, of *E. F.* of, &c. Victualler, Inn-keeper, &c, who hath Compounded (or given Bond) for Entry and Payment of his Excise; and that the said *J. K.* hath made default of Payment of Double the Excise of the,

the, &c. Barrels, Half-Barrels, &c. as aforefaid, according as by the Statute in that Cafe is required, and therefore the faid *A. B.* craveth, &c.

Against a Victualler, &c. Brewing Part, and taking Part of his Drink from a Common Brewer, &c.

A. B. **I**Nformeth, That **E. F. &c.* being a Vintner, Inn-keeper, ^{* Vide Ale-house keepers, 3. Pa. 4.} Victualler, Ale-House-keeper, (or one felling Beer or Ale by Retail) doth not weekly Brew and Make his own Beer and Ale, but hath on, about, or betwixt the, &c. day of, &c. taken part thereof, that is to fay, &c. Barrels of Beer or Ale, [*according to the Quantity or Quality thereof.*] from *R. R.* who is a Common Brewer of Beer and Ale, hath not paid Excise, and as if he had Brewed the same himself, according as by the Statute in that Cafe is required, therefore the faid *A. B.* craveth Process, Judgment, &c.

Before the proceeding and hearing and Judgment upon the Information, Notice ought to be given to the Persons informed against, and also two Witnesses, if it be necessary or Required: And if such Person and Witnesses do not appear, Oath is to be made thereof, by the Person Summoning, and that being Recorded, then proceed as directed.

The Form of a Summons to give Evidence.

YOU are to take Notice, that you are hereby Summoned Personally to appear before, &c. Commissioners (or Sub-commissioners) of Excise, at the Office of Excise in &c. upon the, &c. day of, &c. by, &c. of the Clock in the, &c. then and there to give Testimony on behalf of his Majesty upon an Information exhibited the, &c. day of, &c. against *E. F.* and hereof you not to fail, upon pain of forfeiting † Ten (or* Twenty) Pounds or being Imprisoned, as by the Statute in that case is directed and appointed. Dated the, &c. day of

To *G. D.*

A

† Vid. Commissioners of Excise, 10, Pa. 23.

* Vid. Commissioners of Excise, 13, 14. Pa. 24.

A Summons to a Party to Defend himself.

Summons
ad se defen-
dendum.

|| Vid. Com-
missioners of
Excise, 10,
13. Pa. 23.
& 24.

YOU are hereby to take Notice, That you are Summon'd to appear in Person before, &c. Sub Commissioner (or Sub-Commissioners) of Excise, at the Office of Excise at, in, &c. and upon the, &c. day of, &c. by, &c. of the Clock in the, &c. then, and there to make your Answer and Defence unto an Information exhibited against you, || and in case you shall wilfully neglect or refuse to appear at the Day, Time and Place aforesaid, or appearing, shall depart before you are called, you are hereby to take Notice, that the Sub-Commissioners (or Commissioners, &c.) will proceed to Hearing of the Cause and Examination of the Witnesses, and to Final Sentence, as if you had been present and Defended your self, according as by the Statute in that case is directed. Dated the day of, &c.
To E. F.

After full Hearing of the Cause, Judgment is to be Entered either for the King and the Informer, or for the Defendant, as the Proof shall make out; and the particular Offences and Penalties so adjudged, are to be expressed in the said Entry of Judgment; and accordingly, Warrants of Distress are to be Issued out in the Forms following, viz.

A Warrant of Distress to be Issued out against a Brewer, &c. after Judgment given against him, for not Entering and Paying weekly, &c.

Excise-Office. **W**Hereas upon Proof made before me, C. D. Sub-Commissioner, or before us, &c. Sub-Commissioners of Excise, appointed for [*recite the Places for which you have Commission to be Sub-Commissioner*] Or thus,

Whereas upon Confession of E. F. made before me C. D. Sub-Commissioner (or us, &c. Sub-Commissioners, aforesaid) it appears, that E. F. of, &c. Brewer or Distiller, from the, &c. Day of, &c. hath made, Brewed or Distilled, Ten Barrels of Beer or Ale, (*expressing the Quantity*) or Ten Gallons of Aqua-vitæ or Strong-Waters, without weekly making due Entry, or Payment of the Excise for the same, at the Office of Excise under which he liveth, and

in

in so doing, he hath according to the Statute for Excise, been adjudged by me C. D. Sub-Commissioner, (or us, &c. Sub Commissioners of Excise, as aforesaid) † to have forfeited Twenty Pounds for his first, or Forty Pounds for his second, or Sixty Pounds for his third Week's neglect of Entring and Paying weekly, together with Double the Value of the Ten Barrels of Beer and Ale, Made and Brewed, (or Ten Gallons of Aqua vitæ or Strong-Waters, Made and Distilled) without Entry and Payment as aforesaid, amounting to the Sum of, &c. [*expressing the Double Value of the Beer, Ale or Strong-Waters.*] These are therefore to authorize and require you, or either of you, * to Distrain such, or so much of the Goods and Chattels of the said E. F. as may be sufficient to satisfy the Sum of &c. by him forfeited as aforesaid: || And all Sheriffs, Justices of the Peace, Mayors, Portriffs, Sovereigns, Constables and all other his Majesty's Officers, are hereby respectively prayed and required to be aiding and assisting unto you and either of you, in the due Execution hereof, according as the Statute for Excise requires Dated the, &c. Day of, &c. in the Year of our Lord, &c. and in the, &c. Year of the Reign of our Sovereign King, &c.

† Vide
Brewers, 1.
Pa. 12.

* Vide
Brewers, 7.
Pa. 13.

Commissioners of Excise, 10, 11.
Pa. 23.

|| Vide
Justices of the Peace,
1, Pa. 64.

To A. B. and P. Q. or either of them.

Against a Brewer, &c. refusing the Gauger Entrance.

Whereas upon Proof made, &c. it appears, That E. F. Common Brewer, Vintner, Inn-keeper, Ale-House-keeper, or Distiller of Aqua vitæ or Strong-Waters, did on the, &c. Day of, &c. † refuse to permit G. H. Gauger or Searcher for the Excise, duly authorized thereunto, to enter into his House, Brew-House, Out-House, Stores or Distilling-House, to Gauge, or take Account of his Brewing Vessels, Coppers, Fats, Kieves or Alimbecks, and of his Beer, Ale or Aqua-vitæ and Strong-Waters, Brewed, Made or Distilled: And altho' he was thereupon so-bidden by the said G. H. to carry or deliver out any Beer or Ale, (or to Retail any more Beer, Ale, Aqua vitæ or Strong-Waters) that he the said E. F. hath nevertheless since (that is to say, at or upon the, &c. Day of, &c.) carried or delivered out three Barrels of Beer or Ale, (or Retailed betwixt the, &c. Days of, &c. Barrels of Beer or Ale, or, &c. Gallons of Aqua vitæ or Strong-Waters) and in so doing, hath, according to the Statute for Excise, been adjudged by, &c. § to have forfeited Fifty Pounds [*if he be a Common Brewer, or else Five Pounds if Victualler, Distiller, &c.*] besides Double the Value of the Barrels of Beer or Ale carried, or delivered out as aforesaid, (or of the, &c. Barrels of Beer, Ale, or, &c. Gallons of Aqua vitæ or Strong-Waters Retailed as aforesaid, if he be a Victualler, Distiller, &c.) amounting to the Sum of, (B b) &c. These

† Vide
Gaugers,
1. Pa. 43.

§ Vide
Ale-House
keepers, 5.
Pa. 4 & 5.

A P P E N D I X.

&c. These are therefore, &c. (*as in the first Warrant of Distress.*)

To A. B. &c.

Against a Brewer, for using a Private Tun, &c.

* *Vide*
Ale-House
keepers, 5.
Pa. 4. & 5.

WHereas, &c. it appears, That E. F. &c. hath between, the, &c. Days of, &c. or at, or upon the, &c. Days of, &c. made use of a private Tun, Copper, Fat, Keeve, Still or Alimbeck, [*expressing the Vessel*] for the Making, Brewing or Distilling of his Beer, Ale or Aqua-vitæ and Strong-Waters, without acquainting or giving Notice thereof unto the Gauger, or Searcher appointed thereunto: And in so doing, hath, according to the Statute for Excise, been adjudg'd by, &c. * to have forfeited the Sum of Twenty Pounds, [*if a common Brewer*] or Five Pounds, [*if any other*] These are therefore, &c. [*As in the preceding Warrants.*]

To A. B. &c.

Against one for Hiding or Concealing Drink.

¶ *Vid. Ibid.*

WHereas, &c. it appears, That, &c. E. F. &c. did on, &c. Day of, &c. hide or conceal, &c. Barrels of Beer, Ale, or, &c. Gallons of Aqua-vitæ or Strong-Waters, by him Made, Brewed or Distilled, from the Gauge, View or Sight of the Gauger, or Searcher, appointed to Gauge or take Account of the same; and in so doing, hath, according to the Statute for Excise, been adjudged, &c. ¶ to have forfeited the Sum of Twenty Pounds, [*if a common Brewer*] or else Five Pounds, [*if any other*] these are therefore, &c. [*as before*]

To A. B. &c.

Against a Vintner, Victualler, &c. for Brewing, without entring into Bond.

WHereas, &c. it appears, That, &c. E. F. Vintner, Inn-keeper, &c. using Common Selling of Beer, Ale, Aqua-vitæ or Strong Waters by Retail, hath at or upon [*such or such a Day, or between such or such a Time*] Made, Brewed or Distilled &c. Barrels of Beer, Ale, or, &c. Gallons of Aqua-vitæ or Strong

Strong-Waters, without Entring into Bond to our Sovereign Lord the King, with sufficient Sureties for the true Entry and Payment of the Excise of the same, and in so doing, hath, according to the Statute for Excise, been adjudged by, *Ec.* * to have Forfeited the * *Vid. Ale-* Sum of Twenty Shillings, (*this being his first Offence*) or the Sum of Forty Shillings, (*this being his second Offence*) or the Sum of ^{crs,} 4. p. 4. Three Pounds, (*this being his third Offence.*) These are therefore, *Ec.* [*as before.*]

To *J. C. &c.*

Against one Compounding, &c. selling by the Barrel, &c.

WHereas, *Ec.* it appears, *Ec.* That, *Ec.* *E. F. Ec.* having Compounded or given Bond for Entry and Payment of his Excise, did nevertheless at or upon the, *Ec.* Day of, *Ec.* Vend and dispose of, *Ec.* Barrels, or Half-Barrels, Kilderkins, *Ec.* of his Beer or Ale, unto *I. K. Ec.* who hath made default of Paying Double the Excise thereof: And forasmuch as the said *E. F.* in so doing, hath, according to the Statute for Excise, been adjudged by, *Ec.* † to have forfeited the Sum of Forty Shillings. † *Vid. Ale-* These are therefore, *Ec.* house-keepers, 6. 7. p. 5.

To *W. R. &c.*

Against one buying and receiving Beer, &c. by the Barrel from one Compounding, &c.

WHereas, *Ec.* it appears, *Ec.* That *I K.* hath at or upon the, *Ec.* Day of, *Ec.* bought or received, *Ec.* Barrels, or Half-Barrels, Kilderkins, *Ec.* of Beer, or Ale, of or from *E. F. Ec.* who hath compounded, (or given Bond) for Payment of his Excise; and whereas the said *I K.* making Default of Payment of Double the Excise of the, *Ec.* Barrels, Half-Barrels, Kilderkins, *Ec.* bought and received from *E. F.* as aforesaid, hath according to the Statute of Excise been adjudged by, *Ec.* * to have forfeited the Sum of Forty Shillings: These are * *Vid. Ibid.* therefore, *Ec.*

To *A. B. &c.*

Against one not wholly Brewing his Drink.

WHereas, *Ec.* it appears that, *Ec.* *E. F.* being a Vintner, Inn-keeper, Victualier, Alehouse keeper (or one selling Beer, or Ale, by Retail) doth not wholly Brew his own Beer, or Ale,

(B b 2)

Ale, but did at or upon, *℥c.* Day of, *℥c.* take part thereof (that is to say) Four Barrels of Beer, or Ale, of and from, *℥c.* who is a Common Brewer; and whereas the said *E. F.* refusing or neglecting to pay or clear the Excise of the said Four Barrels of Beer, or Ale, as if he had brewed all and every part thereof himself, hath according to the Statute for Excise been adjudged by, *℥c.* † to have forfeited the Value of the said Four Barrels, *℥c.* amounting to the Sum of, *℥c.* These are therefore, *℥c.*

† *Vid.* Ale-house-keepers, 3. p. 4.

To *A. B. &c.*

Against one not appearing upon Summons, ad Testificandum.

WHereas, *℥c.* it appeareth, *℥c.* That *N. O.* being duly summoned or warned personally to appear before me, (*if there be no more than one Sub-Commissioner*) or before us (*if there be more*) at the Office of Excise in, *℥c.* upon the, *℥c.* Day of, *℥c.* by, *℥c.* of the Clock in the, *℥c.* then and there to give Testimony on behalf of his Majesty, upon an Information exhibited the, *℥c.* Day of, *℥c.* against *E. F. ℥c.* hath wilfully neglected or refused to appear; *or else* hath appeared, but refused to make Oath for Discovery of his Knowledge concerning the Matter in Question; *or else* hath appeared and made Oath, but refused to answer to such Questions or Interrogatories as were demanded of him, touching the Matter in Question, and in so doing hath according to the Statute for Excise, been adjudged by, *℥c.* to have forfeited † Ten (*or* ‖ Twenty Pounds): These are therefore, *℥c.*

† *Vid.* Commissioners of Excise, 10.

p. 23.

‖ *Vid.* Commissioners of Excise, 13,

14. p. 24.

To *A. B. &c.*

The Form of a Warrant for Attaching a Person, and Carrying him to Prison for want of Distress to be had.

WHereas, *℥c.* it appeared, *℥c.* That *E. F. ℥c.* Common Brewer, or Distiller, had from the, *℥c.* Day of, *℥c.* Made, Brewed or Distilled Ten Barrels of Beer, or Ale, or Ten Gallons of Aqua-vitæ or Strong-Waters, without weekly making due Entry or Payment of the Excise of the same, at the Office of Excise under which he liveth, and for so doing was according to the Statute for Excise on the, *℥c.* Day of, *℥c.* adjudged by me *C. D.* Sub-Commissioner (or us, *℥c.* Sub-Commissioners) of Excise to have forfeited Twenty Pounds, this being his first weekly Neglect, or Forty Pounds, this being his second weekly Neglect, or Sixty Pounds, this being his third weekly Neglect, together with

with Double the Value of the Ten Barrels of Beer or Ale, Made and Brewed, or Ten Gallons of Aqua-vitæ or Strong-Waters, made or distilled, without Entry and Payment weekly as aforesaid, amounting in all to the Sum of, £c. and whereas Warrant of Distress hath since, that is to say, upon the, £c. Day of, £c. been issued for levying the Forfeiture or Forfeitures aforesaid; and whereas Proof hath been made before me C. D. Sub-Commissioner, or us, £c. Sub-Commissioners, that no such Distress can be had or obtained of the Goods or Chattels of the said E. F. as may be sufficient to satisfy the said Sum of, £c. * *Vid. Commissioners of Excise, 12, p. 24.*

* These are therefore, pursuant to the Statute aforesaid, to Authorize and Require you to Attach the Body of the said E. F. and the same, together with the Warrant given you for that Purpose, to deliver into the Custody of the Keeper or Goaler of, £c. Prison, his Deputy or Deputies; † and all Sheriffs, Justices of the Peace, † *Vid. Justices of the Peace, 1. p. 64.* Mayors, Portriffs, Sovereigns, Constables, and all other his Majesty's Officers and Ministers, are hereby prayed and required to be aiding and assisting unto you or either of you, in the due Execution hereof. Given under our Hands and Seals this

Day of *Anno Dom.*
To A. B. and C. D. &c.

The Form of a Warrant of Commitment mentioned before, to be delivered together with the Body of the Party committed to Prison, and for the particular Case aforesaid, is, or may be as followeth, viz.

WHereas, £c. it appeared, £c. That E. F. £c. Common Brewer or Distiller, had from the, £c. Day of, £c. Made, Brewed or Distilled Ten Barrels of Beer or Ale, or Ten Gallons of Aqua-vitæ or Strong-Waters, without making due Entry or Payment of the Excise of the same at the Office of Excise under which he liveth, and for so doing was according to the Statute for Excise on the, £c. Day of, £c. adjudged by me C. D. Sub-Commissioner (or us, £c. Sub Commissioners) of Excise to have forfeited Twenty Pounds, this being his first weekly Neglect, or Forty Pounds, this being his second weekly Neglect, or Sixty Pounds, this being his third weekly Neglect, together with Double the Value of the Ten Barrels of Beer or Ale, or Ten Gallons of Aqua-vitæ or Strong-Waters, Made, Brewed or Distilled, without Entry and Payment weekly as aforesaid, amounting in all to the Sum of, £c. And whereas Warrant of Distress hath since, that is to say, upon the, £c. Day of, £c. been issued for levying the Forfeiture or Forfeitures aforesaid; and whereas Proof hath been made before me C. D. Sub-Commissioner,

or

* *Vid.* Commissioners of Excise, 12. p. 24.

† *Vid.* Distresses, 5. p. 28.

or us, &c. Sub-Commissioners, that no such Distress can be had or obtained of the Goods or Chattels of the said *E. F.* as may be sufficient to satisfy the Sum of, &c. These are therefore, pursuant to the Act aforesaid, * to Authorize and Require you to take into your Charge the Body of the said *E. F.* herewith sent unto you, and the same to keep in safe Custody, until he pay and satisfy the said Sum of, &c. without permitting him to escape out of your Custody, or go forth out of Prison without Warrant or Order in writing from me, (*if there be but one*) or from us (*if there be more Sub Commissioners*) or until he be otherwise legally discharged, † upon pain of forfeiting Double the Value of the Sum aforesaid, as by the Statute for Excise is directed and appointed, and for so doing this shall be your sufficient Discharge, &c. Dated at the Office of Excise, &c.

To R. O. Keeper or Goaler of the Prison of, &c. his Deputy or Deputies.

The like Warrants Mutatis Mutandis, are to be framed in all and every Case or Cases before going, from the Preamble of your Warrants of Distress, according to the Nature and Quality of each particular Offence, with Addition only as you may perceive by the immediate preceding Attachments and Commitments, of mentioning Proof to have been made, that no sufficient Distress could be had to

|| *Vid.* Commissioners of Excise, 10. 11. & 12. p. 23. & 24.

satisfy your Judgment given; || for as you cannot Imprison the Body of any Person where sufficient Distress may be had, so in want thereof, you cannot commit the Body of any Person without a Warrant, expressing the whole Matter or Cause of your Commitment, which, together with the Body, is to be delivered unto, and remain in the Keeping and Custody of the Keeper or Goaler, or his Deputy, of the Prison unto which such Body shall be committed.

A TABLE

A
TABLE

Shewing the

Contents of CYLINDERS

I N

GALLONS

A N D

Centesimal P A R T S,

From *Ten to Forty five* Inches Diameter :
And from *One to Thirty* Inches deep.



O F T H E TABLE of CYLINDERS.

THE USE of the following Table is to shew the Content of any *Cylindrical Vessel* in Gallons, the Diameter and Depth being given.

1 Example.

Suppose the Diameter of a Cylinder to be 29.6, and the Depth 24 Inches, how many Gallons doth it contain?

At the Head of the Table, find the Diameter 29, and in the first Column 24 the Depth, against which, and under .6 the remaining Part of the Diameter, you have 75.91 Gallons, the Content of the Cylinder.

2 Example.

Suppose the Liquor in this Vessel was 19.8 Inches deep.

Against 19 Inches you have ——— 60.09

Against 8 Inches Deep you have 25.30, remove the
Point one Place towards the Left Hand it will give } 2.53
the Content at .8 Deep, viz.

Content at 19.8 Deep—— 62.62

Note.

If the Diameter of a Cylinder exceed 45 Inches, find it in the First Column of the *Table of Circles Areas*, and against the whole Inches of the Diameter, and under the Tenths, if any be, you have the Content at One Inch Deep; which multiplied by the Depth, gives the whole Content in Gallons and Parts.

Note, The Area correspondent to the Semi-Diameter of any Circle is equal to $\frac{1}{4}$ of the Area of the Whole Circle; therefore if the Diameter of a Circle be more than 140, and less than 280 Inches, find the Area answering to the Semi-Diameter thereof in the following Table, which multiplied by 4, gives the Area or Content upon an Inch of the Whole Circle.

The like may be observed in relation to the Table of the Areas of Squares.

CYLINDERS in GALLONS.

10 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 0.36 | 0.36 | 0.37 | 0.38 | 0.39 | 0.39 | 0.40 | 0.41 | 0.42 | 0.42 |
| 2 | 0.72 | 0.73 | 0.75 | 0.76 | 0.78 | 0.79 | 0.81 | 0.82 | 0.84 | 0.85 |
| 3 | 1.08 | 1.10 | 1.12 | 1.14 | 1.17 | 1.19 | 1.21 | 1.23 | 1.26 | 1.28 |
| 4 | 1.44 | 1.47 | 1.50 | 1.53 | 1.56 | 1.59 | 1.62 | 1.65 | 1.68 | 1.71 |
| 5 | 1.80 | 1.84 | 1.87 | 1.91 | 1.95 | 1.99 | 2.03 | 2.06 | 2.10 | 2.14 |
| 6 | 2.16 | 2.20 | 2.25 | 2.29 | 2.34 | 2.38 | 2.43 | 2.47 | 2.52 | 2.57 |
| 7 | 2.52 | 2.57 | 2.62 | 2.68 | 2.73 | 2.78 | 2.84 | 2.89 | 2.94 | 3.00 |
| 8 | 2.88 | 2.94 | 3.00 | 3.06 | 3.12 | 3.18 | 3.24 | 3.30 | 3.36 | 3.43 |
| 9 | 3.24 | 3.31 | 3.37 | 3.44 | 3.51 | 3.58 | 3.65 | 3.71 | 3.78 | 3.86 |
| 10 | 3.61 | 3.68 | 3.75 | 3.83 | 3.90 | 3.98 | 4.06 | 4.13 | 4.21 | 4.29 |
| 11 | 3.97 | 4.04 | 4.12 | 4.21 | 4.29 | 4.37 | 4.46 | 4.54 | 4.63 | 4.71 |
| 12 | 4.33 | 4.41 | 4.50 | 4.59 | 4.68 | 4.77 | 4.87 | 4.95 | 5.05 | 5.14 |
| 13 | 4.69 | 4.78 | 4.87 | 4.97 | 5.07 | 5.17 | 5.27 | 5.36 | 5.47 | 5.57 |
| 14 | 5.05 | 5.15 | 5.25 | 5.36 | 5.46 | 5.57 | 5.68 | 5.78 | 5.89 | 6.00 |
| 15 | 5.41 | 5.52 | 5.62 | 5.74 | 5.85 | 5.97 | 6.09 | 6.19 | 6.31 | 6.43 |
| 16 | 5.77 | 5.88 | 6.00 | 6.12 | 6.24 | 6.36 | 6.49 | 6.60 | 6.73 | 6.86 |
| 17 | 6.13 | 6.25 | 6.37 | 6.51 | 6.63 | 6.76 | 6.90 | 7.02 | 7.15 | 7.29 |
| 18 | 6.49 | 6.62 | 6.75 | 6.89 | 7.02 | 7.16 | 7.30 | 7.43 | 7.57 | 7.72 |
| 19 | 6.85 | 6.99 | 7.12 | 7.27 | 7.41 | 7.56 | 7.71 | 7.84 | 7.99 | 8.15 |
| 20 | 7.22 | 7.36 | 7.50 | 7.66 | 7.80 | 7.96 | 8.12 | 8.26 | 8.42 | 8.58 |
| 21 | 7.58 | 7.72 | 7.87 | 8.04 | 8.19 | 8.35 | 8.52 | 8.67 | 8.84 | 9.00 |
| 22 | 7.94 | 8.09 | 8.24 | 8.42 | 8.58 | 8.75 | 8.93 | 9.08 | 9.26 | 9.43 |
| 23 | 8.30 | 8.46 | 8.62 | 8.80 | 8.97 | 9.15 | 9.33 | 9.49 | 9.68 | 9.86 |
| 24 | 8.66 | 8.83 | 9.03 | 9.19 | 9.36 | 9.55 | 9.74 | 9.91 | 10.10 | 10.29 |
| 25 | 9.02 | 9.20 | 9.37 | 9.57 | 9.75 | 9.95 | 10.15 | 10.32 | 10.52 | 10.72 |
| 26 | 9.38 | 9.56 | 9.75 | 9.95 | 10.14 | 10.34 | 10.55 | 10.75 | 10.94 | 11.15 |
| 27 | 9.74 | 9.93 | 10.12 | 10.34 | 10.53 | 10.74 | 10.96 | 11.15 | 11.36 | 11.58 |
| 28 | 10.10 | 10.30 | 10.50 | 10.72 | 10.92 | 11.14 | 11.36 | 11.56 | 11.78 | 12.01 |
| 29 | 10.46 | 10.67 | 10.87 | 11.10 | 11.31 | 11.54 | 11.77 | 11.97 | 12.20 | 12.44 |
| 30 | 10.83 | 11.04 | 11.25 | 11.49 | 11.70 | 11.94 | 12.18 | 12.39 | 12.63 | 12.87 |

CYLINDERS

CYLINDERS in GALLONS.

11 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 0.43 | 0.44 | 0.45 | 0.46 | 0.46 | 0.47 | 0.48 | 0.49 | 0.50 | 0.51 |
| 2 | 0.87 | 0.89 | 0.90 | 0.92 | 0.93 | 0.95 | 0.97 | 0.98 | 1.00 | 1.02 |
| 3 | 1.31 | 1.33 | 1.35 | 1.38 | 1.40 | 1.43 | 1.45 | 1.48 | 1.50 | 1.53 |
| 4 | 1.74 | 1.78 | 1.81 | 1.84 | 1.87 | 1.90 | 1.94 | 1.97 | 2.00 | 2.04 |
| 5 | 2.18 | 2.22 | 2.26 | 2.30 | 2.34 | 2.38 | 2.42 | 2.47 | 2.51 | 2.55 |
| 6 | 2.62 | 2.67 | 2.71 | 2.76 | 2.81 | 2.86 | 2.91 | 2.96 | 3.01 | 3.06 |
| 7 | 3.05 | 3.11 | 3.17 | 3.22 | 3.28 | 3.33 | 3.39 | 3.45 | 3.51 | 3.57 |
| 8 | 3.49 | 3.56 | 3.62 | 3.68 | 3.75 | 3.81 | 3.88 | 3.95 | 4.01 | 4.08 |
| 9 | 3.93 | 4.00 | 4.07 | 4.14 | 4.22 | 4.29 | 4.36 | 4.44 | 4.51 | 4.59 |
| 10 | 4.37 | 4.45 | 4.53 | 4.61 | 4.69 | 4.77 | 4.85 | 4.94 | 5.02 | 5.11 |
| 11 | 4.80 | 4.89 | 4.98 | 5.07 | 5.15 | 5.24 | 5.33 | 5.43 | 5.52 | 5.62 |
| 12 | 5.24 | 5.34 | 5.43 | 5.53 | 5.62 | 5.72 | 5.82 | 5.92 | 6.02 | 6.13 |
| 13 | 5.68 | 5.78 | 5.88 | 5.99 | 6.09 | 6.20 | 6.30 | 6.42 | 6.52 | 6.64 |
| 14 | 6.11 | 6.23 | 6.34 | 6.45 | 6.56 | 6.67 | 6.79 | 6.91 | 7.02 | 7.15 |
| 15 | 6.55 | 6.67 | 6.79 | 6.91 | 7.03 | 7.15 | 7.27 | 7.41 | 7.53 | 7.66 |
| 16 | 6.99 | 7.12 | 7.24 | 7.37 | 7.50 | 7.63 | 7.76 | 7.90 | 8.03 | 8.17 |
| 17 | 7.42 | 7.56 | 7.70 | 7.83 | 7.97 | 8.10 | 8.24 | 8.39 | 8.53 | 8.68 |
| 18 | 7.86 | 8.01 | 8.15 | 8.29 | 8.44 | 8.58 | 8.73 | 8.89 | 9.03 | 9.19 |
| 19 | 8.30 | 8.45 | 8.60 | 8.75 | 8.91 | 9.06 | 9.21 | 9.38 | 9.53 | 9.70 |
| 20 | 8.74 | 8.90 | 9.06 | 9.22 | 9.38 | 9.54 | 9.70 | 9.88 | 10.04 | 10.22 |
| 21 | 9.17 | 9.34 | 9.51 | 9.68 | 9.84 | 10.01 | 10.18 | 10.37 | 10.54 | 10.73 |
| 22 | 9.61 | 9.79 | 9.96 | 10.14 | 10.31 | 10.49 | 10.67 | 10.86 | 11.04 | 11.24 |
| 23 | 10.05 | 10.23 | 10.41 | 10.60 | 10.78 | 10.97 | 11.15 | 11.36 | 11.54 | 11.75 |
| 24 | 10.48 | 10.68 | 10.87 | 11.06 | 11.25 | 11.44 | 11.64 | 11.85 | 12.04 | 12.26 |
| 25 | 10.92 | 11.12 | 11.32 | 11.52 | 11.72 | 11.92 | 12.12 | 12.35 | 12.55 | 12.77 |
| 26 | 11.36 | 11.57 | 11.77 | 11.98 | 12.19 | 12.40 | 12.61 | 12.84 | 13.05 | 13.28 |
| 27 | 11.79 | 12.01 | 12.23 | 12.44 | 12.66 | 12.87 | 13.09 | 13.33 | 13.55 | 13.79 |
| 28 | 12.23 | 12.46 | 12.68 | 12.90 | 13.13 | 13.35 | 13.58 | 13.83 | 14.05 | 14.30 |
| 29 | 12.67 | 12.90 | 13.13 | 13.36 | 13.60 | 13.83 | 14.06 | 14.32 | 14.55 | 14.81 |
| 30 | 13.11 | 13.35 | 13.59 | 13.83 | 14.07 | 14.31 | 14.55 | 14.82 | 15.06 | 15.33 |

CYLINDERS

CYLINDERS in GALLONS.

12 Inches Diameter.

| Depth | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | 9. |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 0.52 | 0.52 | 0.53 | 0.54 | 0.55 | 0.56 | 0.57 | 0.58 | 0.59 | 0.60 |
| 2 | 1.04 | 1.05 | 1.07 | 1.09 | 1.11 | 1.12 | 1.14 | 1.16 | 1.18 | 1.20 |
| 3 | 1.56 | 1.58 | 1.61 | 1.63 | 1.66 | 1.69 | 1.71 | 1.74 | 1.77 | 1.80 |
| 4 | 2.08 | 2.11 | 2.14 | 2.18 | 2.22 | 2.25 | 2.29 | 2.32 | 2.36 | 2.40 |
| 5 | 2.60 | 2.64 | 2.68 | 2.73 | 2.77 | 2.82 | 2.86 | 2.91 | 2.95 | 3.00 |
| 6 | 3.12 | 3.16 | 3.22 | 3.27 | 3.33 | 3.38 | 3.43 | 3.49 | 3.54 | 3.60 |
| 7 | 3.64 | 3.69 | 3.75 | 3.82 | 3.88 | 3.94 | 4.01 | 4.07 | 4.13 | 4.20 |
| 8 | 4.16 | 4.22 | 4.29 | 4.36 | 4.44 | 4.51 | 4.58 | 4.65 | 4.72 | 4.80 |
| 9 | 4.68 | 4.75 | 4.83 | 4.91 | 4.99 | 5.07 | 5.15 | 5.23 | 5.31 | 5.40 |
| 10 | 5.20 | 5.28 | 5.37 | 5.46 | 5.55 | 5.64 | 5.73 | 5.82 | 5.91 | 6.00 |
| 11 | 5.72 | 5.80 | 5.90 | 6.00 | 6.10 | 6.20 | 6.30 | 6.40 | 6.50 | 6.60 |
| 12 | 6.24 | 6.33 | 6.44 | 6.55 | 6.66 | 6.76 | 6.87 | 6.98 | 7.09 | 7.20 |
| 13 | 6.76 | 6.86 | 6.98 | 7.09 | 7.21 | 7.33 | 7.44 | 7.56 | 7.68 | 7.80 |
| 14 | 7.28 | 7.39 | 7.51 | 7.64 | 7.77 | 7.89 | 8.02 | 8.14 | 8.27 | 8.40 |
| 15 | 7.80 | 7.92 | 8.05 | 8.19 | 8.32 | 8.46 | 8.59 | 8.73 | 8.86 | 9.00 |
| 16 | 8.32 | 8.44 | 8.59 | 8.73 | 8.88 | 9.02 | 9.16 | 9.31 | 9.45 | 9.60 |
| 17 | 8.84 | 8.97 | 9.12 | 9.28 | 9.43 | 9.58 | 9.74 | 9.89 | 10.04 | 10.20 |
| 18 | 9.36 | 9.50 | 9.66 | 9.82 | 9.99 | 10.15 | 10.31 | 10.47 | 10.63 | 10.80 |
| 19 | 9.88 | 10.03 | 10.20 | 10.37 | 10.54 | 10.71 | 10.88 | 11.05 | 11.22 | 11.40 |
| 20 | 10.40 | 10.56 | 10.74 | 10.92 | 11.10 | 11.28 | 11.46 | 11.64 | 11.82 | 12.00 |
| 21 | 10.92 | 11.08 | 11.27 | 11.46 | 11.65 | 11.84 | 12.03 | 12.22 | 12.41 | 12.60 |
| 22 | 11.44 | 11.61 | 11.81 | 12.01 | 12.21 | 12.40 | 12.60 | 12.80 | 13.00 | 13.20 |
| 23 | 11.96 | 12.14 | 12.35 | 12.55 | 12.76 | 12.97 | 13.17 | 13.38 | 13.59 | 13.80 |
| 24 | 12.48 | 12.67 | 12.88 | 13.10 | 13.32 | 13.53 | 13.75 | 13.96 | 14.18 | 14.40 |
| 25 | 13.00 | 13.20 | 13.42 | 13.65 | 13.87 | 14.10 | 14.32 | 14.55 | 14.77 | 15.00 |
| 26 | 13.52 | 13.72 | 13.96 | 14.19 | 14.43 | 14.66 | 14.89 | 15.13 | 15.36 | 15.60 |
| 27 | 14.04 | 14.25 | 14.49 | 14.74 | 14.98 | 15.22 | 15.47 | 15.71 | 15.95 | 16.20 |
| 28 | 14.56 | 14.78 | 15.03 | 15.28 | 15.54 | 15.78 | 16.04 | 16.29 | 16.54 | 16.80 |
| 29 | 15.08 | 15.31 | 15.57 | 15.83 | 16.09 | 16.35 | 16.61 | 16.87 | 17.13 | 17.40 |
| 30 | 15.60 | 15.84 | 16.11 | 16.38 | 16.65 | 16.92 | 17.19 | 17.46 | 17.73 | 18.00 |

CYLINDERS

CYLINDERS in GALLONS.

14 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 0.70 | 0.71 | 0.72 | 0.73 | 0.74 | 0.75 | 0.76 | 0.78 | 0.79 | 0.80 |
| 2 | 1.41 | 1.43 | 1.45 | 1.47 | 1.49 | 1.51 | 1.53 | 1.56 | 1.58 | 1.60 |
| 3 | 2.12 | 2.15 | 2.18 | 2.21 | 2.24 | 2.27 | 2.30 | 2.34 | 2.37 | 2.40 |
| 4 | 2.82 | 2.86 | 2.61 | 2.95 | 2.99 | 3.03 | 3.07 | 3.12 | 3.16 | 3.20 |
| 5 | 3.53 | 3.58 | 3.64 | 3.69 | 3.74 | 3.79 | 3.84 | 3.90 | 3.95 | 4.00 |
| 6 | 4.24 | 4.30 | 4.36 | 4.42 | 4.48 | 4.55 | 4.61 | 4.68 | 4.74 | 4.80 |
| 7 | 4.94 | 5.01 | 5.09 | 5.16 | 5.23 | 5.31 | 5.38 | 5.46 | 5.53 | 5.60 |
| 8 | 5.65 | 5.73 | 5.82 | 5.90 | 5.98 | 6.07 | 6.15 | 6.24 | 6.32 | 6.40 |
| 9 | 6.36 | 6.45 | 6.55 | 6.64 | 6.73 | 6.83 | 6.92 | 7.02 | 7.11 | 7.20 |
| 10 | 7.07 | 7.17 | 7.28 | 7.38 | 7.48 | 7.59 | 7.69 | 7.80 | 7.91 | 8.01 |
| 11 | 7.77 | 7.88 | 8.00 | 8.11 | 8.22 | 8.34 | 8.45 | 8.58 | 8.70 | 8.81 |
| 12 | 8.48 | 8.60 | 8.73 | 8.85 | 8.97 | 9.10 | 9.22 | 9.36 | 9.49 | 9.61 |
| 13 | 9.19 | 9.32 | 9.46 | 9.59 | 9.72 | 9.86 | 9.99 | 10.14 | 10.28 | 10.41 |
| 14 | 9.89 | 10.03 | 10.19 | 10.33 | 10.47 | 10.62 | 10.76 | 10.92 | 11.07 | 11.21 |
| 15 | 10.60 | 10.75 | 10.92 | 11.07 | 11.22 | 11.38 | 11.53 | 11.70 | 11.86 | 12.01 |
| 16 | 11.31 | 11.47 | 11.64 | 11.80 | 11.96 | 12.14 | 12.30 | 12.48 | 12.65 | 12.81 |
| 17 | 12.01 | 12.18 | 12.37 | 12.54 | 12.71 | 12.90 | 13.07 | 13.26 | 13.44 | 13.61 |
| 18 | 12.72 | 12.90 | 13.10 | 13.28 | 13.46 | 13.66 | 13.84 | 14.04 | 14.23 | 14.41 |
| 19 | 13.43 | 13.62 | 13.83 | 14.02 | 14.21 | 14.42 | 14.61 | 14.82 | 15.02 | 15.21 |
| 20 | 14.14 | 14.34 | 14.56 | 14.76 | 14.96 | 15.18 | 15.38 | 15.60 | 15.82 | 16.02 |
| 21 | 14.84 | 15.05 | 15.28 | 15.49 | 15.70 | 15.93 | 16.14 | 16.38 | 16.61 | 16.82 |
| 22 | 15.55 | 15.77 | 16.01 | 16.23 | 16.45 | 16.69 | 16.91 | 17.16 | 17.40 | 17.62 |
| 23 | 16.26 | 16.49 | 16.74 | 16.97 | 17.20 | 17.45 | 17.68 | 17.94 | 18.19 | 18.42 |
| 24 | 16.96 | 17.20 | 17.47 | 17.71 | 17.95 | 18.21 | 18.45 | 18.72 | 18.98 | 19.22 |
| 25 | 17.67 | 17.92 | 18.20 | 18.45 | 18.70 | 18.97 | 19.22 | 19.50 | 19.77 | 20.02 |
| 26 | 18.38 | 18.64 | 18.92 | 19.18 | 19.44 | 19.73 | 19.99 | 20.28 | 20.56 | 20.82 |
| 27 | 19.08 | 19.35 | 19.65 | 19.92 | 20.19 | 20.49 | 20.76 | 21.06 | 21.35 | 21.62 |
| 28 | 19.79 | 20.07 | 20.38 | 20.66 | 20.94 | 21.25 | 21.53 | 21.84 | 22.14 | 22.42 |
| 29 | 20.50 | 20.79 | 21.11 | 21.40 | 21.69 | 22.01 | 22.30 | 22.62 | 22.93 | 23.22 |
| 30 | 21.21 | 21.51 | 21.84 | 22.14 | 22.44 | 22.77 | 23.07 | 23.40 | 23.73 | 24.03 |

CYLINDERS

CYLINDERS in GALLONS.

16 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 0.92 | 0.93 | 0.94 | 0.95 | 0.97 | 0.98 | 0.99 | 1.00 | 1.01 | 1.03 |
| 2 | 1.84 | 1.87 | 1.89 | 1.91 | 1.94 | 1.96 | 1.99 | 20.1 | 2.03 | 2.06 |
| 3 | 2.77 | 2.80 | 2.84 | 2.87 | 2.91 | 2.94 | 2.98 | 30.2 | 3.05 | 3.09 |
| 4 | 3.69 | 3.74 | 3.78 | 3.83 | 3.88 | 3.93 | 3.98 | 4.02 | 4.07 | 4.12 |
| 5 | 4.62 | 4.67 | 4.73 | 4.79 | 4.85 | 4.91 | 4.97 | 5.03 | 5.09 | 5.15 |
| 6 | 5.54 | 5.61 | 5.68 | 5.75 | 5.82 | 5.89 | 5.97 | 6.04 | 6.11 | 6.18 |
| 7 | 6.46 | 6.54 | 6.62 | 6.71 | 6.79 | 6.88 | 6.96 | 7.04 | 7.13 | 7.21 |
| 8 | 7.39 | 7.48 | 7.57 | 7.67 | 7.76 | 7.86 | 7.96 | 8.05 | 8.15 | 8.24 |
| 9 | 8.31 | 8.41 | 8.52 | 8.63 | 8.73 | 8.84 | 8.95 | 9.05 | 9.17 | 9.27 |
| 10 | 9.24 | 9.35 | 9.47 | 9.59 | 9.71 | 9.83 | 9.95 | 10.07 | 10.19 | 10.31 |
| 11 | 10.16 | 10.28 | 10.41 | 10.54 | 10.68 | 10.81 | 10.94 | 11.07 | 11.20 | 11.34 |
| 12 | 11.08 | 11.22 | 11.36 | 11.50 | 11.65 | 11.79 | 11.94 | 12.08 | 12.22 | 12.37 |
| 13 | 12.01 | 12.15 | 12.31 | 12.46 | 12.62 | 12.77 | 12.93 | 13.09 | 13.24 | 13.40 |
| 14 | 12.93 | 13.09 | 13.25 | 13.42 | 13.59 | 13.76 | 13.93 | 14.09 | 14.26 | 14.43 |
| 15 | 13.86 | 14.02 | 14.20 | 14.38 | 14.56 | 14.74 | 14.92 | 15.10 | 15.28 | 15.46 |
| 16 | 14.78 | 14.96 | 15.15 | 15.34 | 15.53 | 15.72 | 15.92 | 16.11 | 16.30 | 16.49 |
| 17 | 15.70 | 15.89 | 16.09 | 16.30 | 16.50 | 16.71 | 16.91 | 17.11 | 17.32 | 17.52 |
| 18 | 16.63 | 16.83 | 17.04 | 17.26 | 17.47 | 17.69 | 17.91 | 18.12 | 18.34 | 18.55 |
| 19 | 17.55 | 17.76 | 17.99 | 18.22 | 18.44 | 18.67 | 18.90 | 19.13 | 19.36 | 19.58 |
| 20 | 18.48 | 18.70 | 18.94 | 19.17 | 19.42 | 19.66 | 19.90 | 20.14 | 20.38 | 20.62 |
| 21 | 19.40 | 19.63 | 19.88 | 20.13 | 20.39 | 20.64 | 20.89 | 21.14 | 21.39 | 21.65 |
| 22 | 20.32 | 20.57 | 20.83 | 21.09 | 21.36 | 21.62 | 21.89 | 22.15 | 22.41 | 22.68 |
| 23 | 21.25 | 21.50 | 21.78 | 22.05 | 22.33 | 22.60 | 22.88 | 23.16 | 23.43 | 23.71 |
| 24 | 22.17 | 22.44 | 22.72 | 23.01 | 23.30 | 23.59 | 23.88 | 24.16 | 24.45 | 24.74 |
| 25 | 23.10 | 23.37 | 23.67 | 23.97 | 24.27 | 24.57 | 24.87 | 25.17 | 25.47 | 25.77 |
| 26 | 24.02 | 24.31 | 24.62 | 24.93 | 25.24 | 25.55 | 25.87 | 26.18 | 26.49 | 26.80 |
| 27 | 24.94 | 25.24 | 25.56 | 25.89 | 26.21 | 26.54 | 26.86 | 27.18 | 27.51 | 27.83 |
| 28 | 25.87 | 26.18 | 26.51 | 26.85 | 27.18 | 27.52 | 27.86 | 28.19 | 28.53 | 28.86 |
| 29 | 26.79 | 27.11 | 27.46 | 27.81 | 28.15 | 28.50 | 28.85 | 29.20 | 29.55 | 29.89 |
| 30 | 27.72 | 28.05 | 28.41 | 28.77 | 29.13 | 29.49 | 29.85 | 30.21 | 30.57 | 30.93 |

CYLINDERS

CYLINDERS in GALLONS.

17 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 1.04 | 1.05 | 1.06 | 1.08 | 1.09 | 1.10 | 1.11 | 1.13 | 1.14 | 1.15 |
| 2 | 2.08 | 2.11 | 2.13 | 2.16 | 2.18 | 2.21 | 2.23 | 2.26 | 2.28 | 2.31 |
| 3 | 3.12 | 3.16 | 3.20 | 3.24 | 3.27 | 3.31 | 3.35 | 3.39 | 3.42 | 3.46 |
| 4 | 4.17 | 4.22 | 4.27 | 4.32 | 4.37 | 4.42 | 4.47 | 4.52 | 4.57 | 4.62 |
| 5 | 5.21 | 5.27 | 5.34 | 5.40 | 5.46 | 5.52 | 5.59 | 5.65 | 5.71 | 5.78 |
| 6 | 6.25 | 6.33 | 6.40 | 6.48 | 6.55 | 6.63 | 6.70 | 6.78 | 6.85 | 6.93 |
| 7 | 7.30 | 7.38 | 7.47 | 7.56 | 7.65 | 7.73 | 7.82 | 7.91 | 8.00 | 8.09 |
| 8 | 8.34 | 8.44 | 8.54 | 8.64 | 8.74 | 8.84 | 8.94 | 9.04 | 9.14 | 9.24 |
| 9 | 9.38 | 9.49 | 9.61 | 9.72 | 9.83 | 9.94 | 10.06 | 10.17 | 10.28 | 10.40 |
| 10 | 10.43 | 10.55 | 10.68 | 10.80 | 10.93 | 11.05 | 11.18 | 11.31 | 11.43 | 11.56 |
| 11 | 11.47 | 11.60 | 11.74 | 11.88 | 12.02 | 12.15 | 12.29 | 12.44 | 12.57 | 12.71 |
| 12 | 12.51 | 12.66 | 12.81 | 12.96 | 13.11 | 13.26 | 13.41 | 13.57 | 13.71 | 13.87 |
| 13 | 13.55 | 13.71 | 13.88 | 14.04 | 14.20 | 14.36 | 14.53 | 14.70 | 14.85 | 15.02 |
| 14 | 14.60 | 14.77 | 14.95 | 15.12 | 15.30 | 15.47 | 15.65 | 15.83 | 16.00 | 16.18 |
| 15 | 15.64 | 15.82 | 16.02 | 16.20 | 16.39 | 16.57 | 16.77 | 16.96 | 17.14 | 17.34 |
| 16 | 16.68 | 16.88 | 17.08 | 17.28 | 17.48 | 17.68 | 17.88 | 18.09 | 18.28 | 18.49 |
| 17 | 17.73 | 17.93 | 18.15 | 18.36 | 18.58 | 18.78 | 19.00 | 19.22 | 19.43 | 19.65 |
| 18 | 18.77 | 18.99 | 19.22 | 19.44 | 19.67 | 19.89 | 20.12 | 20.35 | 20.57 | 20.80 |
| 19 | 19.81 | 20.04 | 20.29 | 20.52 | 20.76 | 20.99 | 21.24 | 21.48 | 21.71 | 21.96 |
| 20 | 20.86 | 21.10 | 21.36 | 21.60 | 21.86 | 22.10 | 22.36 | 22.62 | 22.86 | 23.12 |
| 21 | 21.90 | 22.15 | 22.42 | 22.68 | 22.95 | 23.20 | 23.47 | 23.75 | 24.00 | 24.27 |
| 22 | 22.94 | 23.21 | 23.49 | 23.76 | 24.04 | 24.31 | 24.59 | 24.88 | 25.14 | 25.43 |
| 23 | 23.98 | 24.26 | 24.56 | 24.84 | 25.13 | 25.41 | 25.71 | 26.01 | 26.28 | 26.58 |
| 24 | 25.03 | 25.32 | 25.63 | 25.92 | 26.23 | 26.52 | 26.83 | 27.14 | 27.43 | 27.74 |
| 25 | 26.07 | 26.37 | 26.70 | 27.00 | 27.32 | 27.62 | 27.95 | 28.27 | 28.57 | 28.90 |
| 26 | 27.11 | 27.43 | 27.76 | 28.08 | 28.41 | 28.73 | 29.06 | 29.40 | 29.71 | 30.05 |
| 27 | 28.16 | 28.48 | 28.83 | 29.16 | 29.51 | 29.83 | 30.18 | 30.53 | 30.86 | 31.21 |
| 28 | 29.20 | 29.54 | 29.90 | 30.24 | 30.60 | 30.94 | 31.30 | 31.66 | 32.00 | 32.36 |
| 29 | 30.24 | 30.59 | 30.97 | 31.32 | 31.69 | 32.04 | 32.42 | 32.79 | 33.14 | 33.52 |
| 30 | 31.29 | 31.65 | 32.04 | 32.40 | 32.79 | 33.15 | 33.54 | 33.93 | 34.29 | 34.68 |

CYLINDERS

CYLINDERS in GALLONS.

18 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 1.16 | 1.18 | 1.19 | 1.20 | 1.22 | 1.23 | 1.24 | 1.26 | 1.27 | 1.28 |
| 2 | 2.33 | 2.36 | 2.39 | 2.41 | 2.44 | 2.47 | 2.49 | 2.52 | 2.55 | 2.57 |
| 3 | 3.50 | 3.54 | 3.58 | 3.62 | 3.66 | 3.70 | 3.74 | 3.78 | 3.82 | 3.86 |
| 4 | 4.67 | 4.72 | 4.78 | 4.83 | 4.88 | 4.94 | 4.99 | 5.04 | 5.10 | 5.15 |
| 5 | 5.84 | 5.91 | 5.97 | 6.04 | 6.11 | 6.17 | 6.24 | 6.31 | 6.38 | 6.44 |
| 6 | 7.01 | 7.09 | 7.17 | 7.25 | 7.33 | 7.41 | 7.49 | 7.57 | 7.65 | 7.73 |
| 7 | 8.18 | 8.27 | 8.36 | 8.46 | 8.55 | 8.64 | 8.74 | 8.83 | 8.93 | 9.02 |
| 8 | 9.35 | 9.45 | 9.56 | 9.67 | 9.77 | 9.88 | 9.99 | 10.09 | 10.20 | 10.31 |
| 9 | 10.52 | 10.63 | 10.75 | 10.88 | 10.99 | 11.11 | 11.24 | 11.35 | 11.48 | 11.60 |
| 10 | 11.69 | 11.82 | 11.95 | 12.09 | 12.22 | 12.35 | 12.49 | 12.62 | 12.76 | 12.89 |
| 11 | 12.85 | 13.00 | 13.14 | 13.29 | 13.44 | 13.58 | 13.73 | 13.88 | 14.03 | 14.17 |
| 12 | 14.02 | 14.18 | 14.34 | 14.50 | 14.66 | 14.82 | 14.98 | 15.14 | 15.31 | 15.46 |
| 13 | 15.19 | 15.36 | 15.53 | 15.71 | 15.88 | 16.05 | 16.23 | 16.40 | 16.58 | 16.75 |
| 14 | 16.36 | 16.54 | 16.73 | 16.92 | 17.10 | 17.29 | 17.48 | 17.66 | 17.86 | 18.04 |
| 15 | 17.53 | 17.73 | 17.92 | 18.13 | 18.33 | 18.52 | 18.73 | 18.93 | 19.14 | 19.33 |
| 16 | 18.70 | 18.91 | 19.12 | 19.34 | 19.55 | 19.76 | 19.98 | 20.19 | 20.41 | 20.62 |
| 17 | 19.87 | 20.09 | 20.31 | 20.55 | 20.77 | 20.99 | 21.23 | 21.45 | 21.69 | 21.91 |
| 18 | 21.04 | 21.27 | 21.51 | 21.76 | 21.99 | 22.23 | 22.48 | 22.71 | 22.96 | 23.20 |
| 19 | 22.21 | 22.45 | 22.70 | 22.97 | 23.21 | 23.46 | 23.73 | 23.97 | 24.24 | 24.49 |
| 20 | 23.38 | 23.64 | 23.90 | 24.18 | 24.44 | 24.70 | 24.98 | 25.24 | 25.52 | 25.78 |
| 21 | 24.54 | 24.82 | 25.09 | 25.38 | 25.66 | 25.93 | 26.22 | 26.50 | 26.79 | 27.06 |
| 22 | 25.71 | 26.00 | 26.29 | 26.59 | 26.88 | 27.17 | 27.47 | 27.76 | 28.07 | 28.35 |
| 23 | 26.88 | 27.18 | 27.48 | 27.80 | 28.10 | 28.40 | 28.72 | 29.02 | 29.34 | 29.64 |
| 24 | 28.05 | 28.36 | 28.68 | 29.01 | 29.32 | 29.64 | 29.97 | 30.28 | 30.62 | 30.93 |
| 25 | 29.22 | 29.55 | 29.87 | 30.22 | 30.55 | 30.87 | 31.22 | 31.55 | 31.90 | 32.22 |
| 26 | 30.39 | 30.73 | 31.07 | 31.43 | 31.77 | 32.11 | 32.47 | 32.81 | 33.17 | 33.51 |
| 27 | 31.56 | 31.91 | 32.26 | 32.64 | 32.99 | 33.34 | 33.72 | 34.07 | 34.45 | 34.80 |
| 28 | 32.73 | 33.09 | 33.46 | 33.85 | 34.21 | 34.58 | 34.97 | 35.33 | 35.72 | 36.09 |
| 29 | 33.90 | 34.27 | 34.65 | 35.06 | 35.43 | 35.81 | 36.22 | 36.59 | 37.00 | 37.38 |
| 30 | 35.07 | 35.46 | 35.85 | 36.27 | 36.66 | 37.05 | 37.47 | 37.86 | 38.28 | 38.67 |

(C c)

CYLINDERS

A P P E N D I X.

CYLINDERS in GALLONS.

19 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 1.30 | 1.31 | 1.33 | 1.34 | 1.35 | 1.37 | 1.38 | 1.40 | 1.41 | 1.42 |
| 2 | 2.60 | 2.63 | 2.66 | 2.68 | 2.71 | 2.74 | 2.77 | 2.80 | 2.83 | 2.85 |
| 3 | 3.90 | 3.95 | 3.99 | 4.03 | 4.07 | 4.11 | 4.15 | 4.20 | 4.24 | 4.28 |
| 4 | 5.21 | 5.26 | 5.32 | 5.37 | 5.43 | 5.48 | 5.54 | 5.60 | 5.66 | 5.71 |
| 5 | 6.51 | 6.58 | 6.65 | 6.72 | 6.79 | 6.86 | 6.93 | 7.00 | 7.07 | 7.14 |
| 6 | 7.81 | 7.90 | 7.98 | 8.06 | 8.14 | 8.23 | 8.31 | 8.40 | 8.49 | 8.57 |
| 7 | 9.12 | 9.21 | 9.31 | 9.40 | 9.50 | 9.60 | 9.70 | 9.80 | 9.90 | 10.00 |
| 8 | 10.42 | 10.53 | 10.64 | 10.75 | 10.86 | 10.97 | 11.08 | 11.20 | 11.32 | 11.43 |
| 9 | 11.72 | 11.85 | 11.97 | 12.09 | 12.22 | 12.34 | 12.47 | 12.60 | 12.73 | 12.86 |
| 10 | 13.03 | 13.17 | 13.30 | 13.44 | 13.58 | 13.72 | 13.86 | 14.01 | 14.15 | 14.29 |
| 11 | 14.33 | 14.48 | 14.63 | 14.78 | 14.93 | 15.09 | 15.24 | 15.41 | 15.56 | 15.71 |
| 12 | 15.63 | 15.80 | 15.96 | 16.12 | 16.29 | 16.46 | 16.63 | 16.81 | 16.98 | 17.14 |
| 13 | 16.93 | 17.12 | 17.29 | 17.47 | 17.65 | 17.83 | 18.01 | 18.21 | 18.39 | 18.57 |
| 14 | 18.24 | 18.43 | 18.62 | 18.81 | 19.01 | 19.20 | 19.40 | 19.61 | 19.81 | 20.00 |
| 15 | 19.54 | 19.75 | 19.95 | 20.16 | 20.37 | 20.58 | 20.79 | 21.01 | 21.22 | 21.43 |
| 16 | 20.84 | 21.07 | 21.28 | 21.50 | 21.72 | 21.95 | 22.17 | 22.41 | 22.64 | 22.86 |
| 17 | 22.15 | 22.38 | 22.61 | 22.84 | 23.08 | 23.32 | 23.56 | 23.81 | 24.05 | 24.29 |
| 18 | 23.45 | 23.70 | 23.94 | 24.19 | 24.44 | 24.69 | 24.94 | 25.21 | 25.47 | 25.72 |
| 19 | 24.75 | 25.02 | 25.27 | 25.53 | 25.80 | 26.06 | 26.33 | 26.61 | 26.88 | 27.15 |
| 20 | 26.06 | 26.34 | 26.60 | 26.88 | 27.16 | 27.44 | 27.72 | 28.02 | 28.30 | 28.58 |
| 21 | 27.36 | 27.65 | 27.93 | 28.22 | 28.51 | 28.81 | 29.10 | 29.42 | 29.71 | 30.00 |
| 22 | 28.66 | 28.97 | 29.26 | 29.56 | 29.87 | 30.18 | 30.49 | 30.82 | 31.13 | 31.43 |
| 23 | 29.96 | 30.29 | 30.59 | 30.91 | 31.23 | 31.55 | 31.87 | 32.22 | 32.54 | 32.86 |
| 24 | 31.27 | 31.60 | 31.92 | 32.25 | 32.59 | 32.92 | 33.26 | 33.62 | 33.96 | 34.29 |
| 25 | 32.57 | 32.92 | 33.25 | 33.60 | 33.95 | 34.30 | 34.65 | 35.02 | 35.37 | 35.72 |
| 26 | 33.87 | 34.24 | 34.58 | 34.94 | 35.30 | 35.67 | 36.03 | 36.42 | 36.79 | 37.15 |
| 27 | 35.18 | 35.55 | 35.91 | 36.28 | 36.66 | 37.04 | 37.42 | 37.82 | 38.20 | 38.58 |
| 28 | 36.48 | 36.87 | 37.24 | 37.63 | 38.02 | 38.41 | 38.80 | 39.22 | 39.62 | 40.01 |
| 29 | 37.78 | 38.19 | 38.57 | 38.97 | 39.38 | 39.78 | 40.19 | 40.62 | 41.03 | 41.44 |
| 30 | 39.09 | 39.50 | 39.90 | 40.32 | 40.74 | 41.16 | 41.58 | 42.03 | 42.45 | 42.87 |

CYLINDERS

CYLINDERS in GALLONS.

20 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 1.43 | 1.45 | 1.47 | 1.48 | 1.50 | 1.51 | 1.53 | 1.54 | 1.56 | 1.57 |
| 2 | 2.88 | 2.91 | 2.94 | 2.97 | 3.00 | 3.03 | 3.06 | 3.09 | 3.12 | 3.15 |
| 3 | 4.33 | 4.37 | 4.41 | 4.46 | 4.50 | 4.55 | 4.59 | 4.64 | 4.68 | 4.72 |
| 4 | 5.77 | 5.83 | 5.89 | 5.94 | 6.00 | 6.06 | 6.12 | 6.18 | 6.24 | 6.30 |
| 5 | 7.22 | 7.29 | 7.36 | 7.43 | 7.51 | 7.58 | 7.66 | 7.73 | 7.81 | 7.88 |
| 6 | 8.66 | 8.74 | 8.83 | 8.92 | 9.01 | 9.10 | 9.19 | 9.28 | 9.37 | 9.45 |
| 7 | 10.10 | 10.20 | 10.31 | 10.40 | 10.51 | 10.61 | 10.72 | 10.82 | 10.93 | 11.03 |
| 8 | 11.55 | 11.66 | 11.78 | 11.89 | 12.01 | 12.13 | 12.25 | 12.37 | 12.49 | 12.60 |
| 9 | 12.99 | 13.12 | 13.25 | 13.38 | 13.51 | 13.65 | 13.78 | 13.92 | 14.05 | 14.18 |
| 10 | 14.44 | 14.58 | 14.73 | 14.87 | 15.02 | 15.17 | 15.32 | 15.47 | 15.62 | 15.76 |
| 11 | 15.88 | 16.03 | 16.20 | 16.35 | 16.52 | 16.68 | 16.85 | 17.01 | 17.18 | 17.33 |
| 12 | 17.32 | 17.49 | 17.67 | 17.84 | 18.02 | 18.20 | 18.38 | 18.56 | 18.74 | 18.91 |
| 13 | 18.77 | 18.95 | 19.14 | 19.33 | 19.52 | 19.72 | 19.91 | 20.11 | 20.30 | 20.48 |
| 14 | 20.21 | 20.41 | 20.62 | 20.81 | 21.02 | 21.23 | 21.44 | 21.65 | 21.86 | 22.06 |
| 15 | 21.66 | 21.87 | 22.09 | 22.30 | 22.53 | 22.75 | 22.98 | 23.20 | 23.43 | 23.64 |
| 16 | 23.10 | 23.32 | 23.56 | 23.79 | 24.03 | 24.27 | 24.51 | 24.75 | 24.99 | 25.21 |
| 17 | 24.54 | 24.78 | 25.04 | 25.27 | 25.53 | 25.78 | 26.04 | 26.29 | 26.55 | 26.79 |
| 18 | 25.99 | 26.24 | 26.51 | 26.76 | 27.03 | 27.30 | 27.57 | 27.84 | 28.11 | 28.36 |
| 19 | 27.43 | 27.70 | 27.98 | 28.25 | 28.53 | 28.82 | 29.10 | 29.39 | 29.67 | 29.94 |
| 20 | 28.88 | 29.16 | 29.46 | 29.74 | 30.04 | 30.34 | 30.64 | 30.94 | 31.24 | 31.52 |
| 21 | 30.32 | 30.61 | 30.93 | 31.22 | 31.54 | 31.85 | 32.17 | 32.48 | 32.80 | 33.09 |
| 22 | 31.76 | 32.07 | 32.40 | 32.71 | 33.04 | 33.37 | 33.70 | 34.03 | 34.36 | 34.67 |
| 23 | 33.21 | 33.53 | 33.87 | 34.20 | 34.54 | 34.89 | 35.23 | 35.58 | 35.92 | 36.24 |
| 24 | 34.65 | 34.99 | 35.35 | 35.68 | 36.04 | 36.40 | 36.76 | 37.12 | 37.48 | 37.82 |
| 25 | 36.10 | 36.45 | 36.82 | 37.17 | 37.55 | 37.92 | 38.30 | 38.67 | 39.05 | 39.40 |
| 26 | 37.54 | 37.90 | 38.29 | 38.66 | 39.05 | 39.44 | 39.83 | 40.22 | 40.61 | 40.97 |
| 27 | 38.98 | 39.36 | 39.77 | 40.14 | 40.55 | 40.95 | 41.36 | 41.79 | 42.17 | 42.55 |
| 28 | 40.43 | 40.82 | 41.24 | 41.63 | 42.05 | 42.47 | 42.89 | 43.31 | 43.73 | 44.12 |
| 29 | 41.87 | 42.28 | 42.71 | 43.12 | 43.55 | 43.99 | 44.42 | 44.86 | 45.29 | 45.70 |
| 30 | 43.32 | 43.74 | 44.19 | 44.61 | 45.06 | 45.51 | 45.96 | 46.41 | 46.86 | 47.28 |

(C c 2)

CYLINDERS

CYLINDERS in GALLONS.

21 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | 9. |
|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 1.59 | 1.60 | 1.62 | 1.63 | 1.65 | 1.66 | 1.68 | 1.70 | 1.71 | 1.73 |
| 2 | 3.18 | 3.21 | 3.24 | 3.27 | 3.30 | 3.33 | 3.36 | 3.40 | 3.43 | 3.46 |
| 3 | 4.77 | 4.82 | 4.86 | 4.91 | 4.95 | 5.00 | 5.05 | 5.10 | 5.14 | 5.19 |
| 4 | 6.36 | 6.42 | 6.48 | 6.54 | 6.61 | 6.67 | 6.73 | 6.80 | 6.86 | 6.92 |
| 5 | 7.96 | 8.03 | 8.11 | 8.18 | 8.26 | 8.34 | 8.42 | 8.50 | 8.57 | 8.65 |
| 6 | 9.55 | 9.64 | 9.73 | 9.82 | 9.91 | 10.00 | 10.10 | 10.20 | 10.29 | 10.38 |
| 7 | 11.14 | 11.24 | 11.35 | 11.45 | 11.57 | 11.67 | 11.78 | 11.90 | 12.00 | 12.11 |
| 8 | 12.73 | 12.85 | 12.97 | 13.09 | 13.22 | 13.34 | 13.47 | 13.60 | 13.72 | 13.84 |
| 9 | 14.32 | 14.46 | 14.59 | 14.73 | 14.87 | 15.01 | 15.15 | 15.30 | 15.43 | 15.57 |
| 10 | 15.92 | 16.07 | 16.22 | 16.37 | 16.53 | 16.68 | 16.84 | 17.00 | 17.15 | 17.31 |
| 11 | 17.51 | 17.67 | 17.84 | 18.00 | 18.18 | 18.34 | 18.52 | 18.70 | 18.86 | 19.04 |
| 12 | 19.10 | 19.28 | 19.46 | 19.64 | 19.83 | 20.01 | 20.20 | 20.40 | 20.58 | 20.77 |
| 13 | 20.69 | 20.89 | 21.08 | 21.28 | 21.48 | 21.68 | 21.89 | 22.10 | 22.29 | 22.50 |
| 14 | 22.28 | 22.49 | 22.70 | 22.91 | 23.14 | 23.35 | 23.57 | 23.80 | 24.01 | 24.23 |
| 15 | 23.88 | 24.10 | 24.33 | 24.55 | 24.79 | 25.02 | 25.26 | 25.50 | 25.72 | 25.96 |
| 16 | 25.47 | 25.71 | 25.95 | 26.19 | 26.44 | 26.68 | 26.94 | 27.20 | 27.44 | 27.69 |
| 17 | 27.06 | 27.31 | 27.57 | 27.82 | 28.10 | 28.35 | 28.62 | 28.90 | 29.15 | 29.42 |
| 18 | 28.65 | 28.92 | 29.19 | 29.46 | 29.75 | 30.02 | 30.31 | 30.60 | 30.87 | 31.15 |
| 19 | 30.24 | 30.53 | 30.81 | 31.10 | 31.40 | 31.69 | 31.99 | 32.30 | 32.58 | 32.88 |
| 20 | 31.84 | 32.14 | 32.44 | 32.74 | 33.06 | 33.36 | 33.68 | 34.00 | 34.30 | 34.62 |
| 21 | 33.43 | 33.74 | 34.06 | 34.37 | 34.71 | 35.02 | 35.36 | 35.70 | 36.01 | 36.33 |
| 22 | 35.02 | 35.35 | 35.68 | 36.01 | 36.36 | 36.69 | 37.04 | 37.40 | 37.73 | 38.08 |
| 23 | 36.61 | 36.96 | 37.30 | 37.65 | 38.01 | 38.36 | 38.73 | 39.10 | 39.44 | 39.81 |
| 24 | 38.20 | 38.56 | 38.92 | 39.28 | 39.67 | 40.03 | 40.41 | 40.80 | 41.16 | 41.54 |
| 25 | 39.80 | 40.17 | 40.55 | 40.92 | 41.32 | 41.70 | 42.10 | 42.50 | 42.87 | 43.27 |
| 26 | 41.39 | 41.78 | 42.17 | 42.56 | 42.97 | 43.36 | 43.78 | 44.20 | 44.59 | 45.00 |
| 27 | 42.98 | 43.38 | 43.79 | 44.19 | 44.63 | 45.03 | 45.46 | 45.90 | 46.30 | 46.73 |
| 28 | 44.57 | 44.99 | 45.41 | 45.83 | 46.28 | 46.70 | 47.15 | 47.60 | 48.02 | 48.44 |
| 29 | 46.16 | 46.60 | 47.03 | 47.47 | 47.93 | 48.37 | 48.83 | 49.30 | 49.73 | 50.19 |
| 30 | 47.76 | 48.21 | 48.66 | 49.11 | 49.59 | 50.04 | 50.52 | 51.00 | 51.45 | 51.93 |

CYLINDERS

CYLINDERS in GALLONS.

22 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 1.74 | 1.76 | 1.77 | 1.79 | 1.81 | 1.82 | 1.84 | 1.86 | 1.87 | 1.89 |
| 2 | 3.49 | 3.52 | 3.55 | 3.59 | 3.62 | 3.65 | 3.68 | 3.72 | 3.75 | 3.78 |
| 3 | 5.24 | 5.28 | 5.33 | 5.38 | 5.43 | 5.48 | 5.52 | 5.58 | 5.62 | 5.67 |
| 4 | 6.98 | 7.04 | 7.11 | 7.18 | 7.24 | 7.30 | 7.37 | 7.44 | 7.50 | 7.57 |
| 5 | 8.73 | 8.81 | 8.86 | 8.97 | 9.05 | 9.13 | 9.21 | 9.30 | 9.38 | 9.46 |
| 6 | 10.48 | 10.57 | 10.67 | 10.77 | 10.86 | 10.96 | 11.05 | 11.16 | 11.25 | 11.35 |
| 7 | 12.22 | 12.34 | 12.45 | 12.56 | 12.67 | 12.78 | 12.90 | 13.02 | 13.13 | 13.25 |
| 8 | 13.97 | 14.10 | 14.23 | 14.36 | 14.48 | 14.61 | 14.74 | 14.88 | 15.00 | 15.14 |
| 9 | 15.71 | 15.86 | 16.01 | 16.15 | 16.29 | 16.44 | 16.58 | 16.74 | 16.88 | 17.03 |
| 10 | 17.47 | 17.63 | 17.79 | 17.95 | 18.11 | 18.27 | 18.43 | 18.60 | 18.76 | 18.93 |
| 11 | 19.21 | 19.39 | 19.56 | 19.74 | 19.92 | 20.09 | 20.27 | 20.46 | 20.63 | 20.82 |
| 12 | 20.96 | 21.15 | 21.34 | 21.54 | 21.73 | 21.92 | 22.11 | 22.32 | 22.51 | 22.71 |
| 13 | 22.71 | 22.91 | 23.12 | 23.33 | 23.54 | 23.75 | 23.95 | 24.18 | 24.38 | 24.60 |
| 14 | 24.45 | 24.68 | 24.90 | 25.13 | 25.35 | 25.57 | 25.80 | 26.04 | 26.26 | 26.50 |
| 15 | 26.20 | 26.44 | 26.68 | 26.92 | 27.16 | 27.40 | 27.64 | 27.90 | 28.14 | 28.39 |
| 16 | 27.95 | 28.20 | 28.46 | 28.72 | 28.97 | 29.23 | 29.48 | 29.76 | 30.01 | 30.28 |
| 17 | 29.69 | 29.97 | 30.24 | 30.51 | 30.78 | 31.05 | 31.33 | 31.62 | 31.89 | 32.18 |
| 18 | 31.44 | 31.73 | 32.02 | 32.31 | 32.59 | 32.88 | 33.17 | 33.48 | 33.76 | 34.07 |
| 19 | 33.19 | 33.49 | 33.80 | 34.10 | 34.40 | 34.71 | 35.01 | 35.34 | 35.64 | 35.96 |
| 20 | 34.94 | 35.26 | 35.58 | 35.90 | 36.22 | 36.54 | 36.86 | 37.20 | 37.52 | 37.86 |
| 21 | 36.68 | 37.02 | 37.35 | 37.69 | 38.03 | 38.36 | 38.70 | 39.06 | 39.39 | 39.75 |
| 22 | 38.43 | 38.78 | 39.13 | 39.49 | 39.84 | 40.19 | 40.54 | 40.92 | 41.27 | 41.64 |
| 23 | 40.18 | 40.54 | 40.91 | 41.28 | 41.65 | 42.02 | 42.38 | 42.78 | 43.14 | 43.53 |
| 24 | 41.92 | 42.31 | 42.69 | 43.08 | 43.46 | 43.84 | 44.23 | 44.64 | 45.02 | 45.43 |
| 25 | 43.67 | 44.07 | 44.47 | 44.87 | 45.27 | 45.67 | 46.07 | 46.50 | 46.90 | 47.32 |
| 26 | 45.42 | 45.83 | 46.25 | 46.67 | 47.08 | 47.50 | 47.91 | 48.36 | 48.77 | 49.21 |
| 27 | 47.16 | 47.60 | 48.03 | 48.46 | 48.89 | 49.32 | 49.76 | 50.22 | 50.65 | 51.11 |
| 28 | 48.91 | 49.36 | 49.81 | 50.26 | 50.70 | 51.15 | 51.60 | 52.08 | 52.52 | 53.00 |
| 29 | 50.66 | 51.12 | 51.59 | 52.05 | 52.51 | 52.98 | 53.44 | 53.94 | 54.40 | 54.89 |
| 30 | 52.41 | 52.89 | 53.37 | 53.85 | 54.33 | 54.81 | 55.29 | 55.80 | 56.28 | 56.79 |

(C c 3)

CYLINDERS

A P P E N D I X.

CYLINDERS in GALLONS.

23 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 1.90 | 1.92 | 1.94 | 1.96 | 1.97 | 1.99 | 2.01 | 2.02 | 2.04 | 2.06 |
| 2 | 3.81 | 3.85 | 3.88 | 3.92 | 3.95 | 3.98 | 4.02 | 4.05 | 4.09 | 4.12 |
| 3 | 5.72 | 5.77 | 5.82 | 5.88 | 5.92 | 5.97 | 6.03 | 6.08 | 6.13 | 6.18 |
| 4 | 7.63 | 7.70 | 7.77 | 7.84 | 7.90 | 7.97 | 8.04 | 8.11 | 8.18 | 8.24 |
| 5 | 9.54 | 9.63 | 9.71 | 9.80 | 9.88 | 9.96 | 10.05 | 10.14 | 10.22 | 10.31 |
| 6 | 11.45 | 11.55 | 11.65 | 11.76 | 11.85 | 11.95 | 12.06 | 12.16 | 12.27 | 12.37 |
| 7 | 13.36 | 13.48 | 13.60 | 13.72 | 13.83 | 13.95 | 14.07 | 14.19 | 14.31 | 14.43 |
| 8 | 15.27 | 15.40 | 15.54 | 15.68 | 15.80 | 15.94 | 16.08 | 16.22 | 16.36 | 16.49 |
| 9 | 17.18 | 17.33 | 17.48 | 17.64 | 17.78 | 17.93 | 18.09 | 18.25 | 18.40 | 18.55 |
| 10 | 19.09 | 19.26 | 19.43 | 19.60 | 19.76 | 19.93 | 20.10 | 20.28 | 20.45 | 20.62 |
| 11 | 20.99 | 21.18 | 21.37 | 21.56 | 21.73 | 21.92 | 22.11 | 22.30 | 22.49 | 22.68 |
| 12 | 22.90 | 23.11 | 23.31 | 23.52 | 23.71 | 23.91 | 24.12 | 24.33 | 24.54 | 24.74 |
| 13 | 24.81 | 25.03 | 25.25 | 25.48 | 25.68 | 25.90 | 26.13 | 26.36 | 26.58 | 26.80 |
| 14 | 26.72 | 26.96 | 27.20 | 27.44 | 27.66 | 27.90 | 28.14 | 28.39 | 28.63 | 28.86 |
| 15 | 28.63 | 28.89 | 29.14 | 29.40 | 29.64 | 29.89 | 30.15 | 30.42 | 30.67 | 30.93 |
| 16 | 30.54 | 30.81 | 31.08 | 31.36 | 31.61 | 31.88 | 32.16 | 32.44 | 32.72 | 32.99 |
| 17 | 32.45 | 32.74 | 33.03 | 33.32 | 33.59 | 33.88 | 34.17 | 34.47 | 34.76 | 35.05 |
| 18 | 34.36 | 34.66 | 34.97 | 35.28 | 35.56 | 35.87 | 36.18 | 36.50 | 36.81 | 37.11 |
| 19 | 36.27 | 36.59 | 36.91 | 37.24 | 37.54 | 37.86 | 38.19 | 38.53 | 38.85 | 39.17 |
| 20 | 38.18 | 38.52 | 38.86 | 39.20 | 39.52 | 39.86 | 40.20 | 40.56 | 40.90 | 41.24 |
| 21 | 40.08 | 40.44 | 40.80 | 41.16 | 41.49 | 41.85 | 42.21 | 42.58 | 42.94 | 43.30 |
| 22 | 41.99 | 42.37 | 42.74 | 43.12 | 43.47 | 43.84 | 44.22 | 44.61 | 44.99 | 45.36 |
| 23 | 43.90 | 44.29 | 44.68 | 45.08 | 45.44 | 45.83 | 46.23 | 46.64 | 47.03 | 47.42 |
| 24 | 45.81 | 46.22 | 46.63 | 47.04 | 47.42 | 47.83 | 48.24 | 48.67 | 49.08 | 49.48 |
| 25 | 47.72 | 48.15 | 48.57 | 49.00 | 49.40 | 49.82 | 50.25 | 50.70 | 51.12 | 51.55 |
| 26 | 49.63 | 50.07 | 50.51 | 50.96 | 51.37 | 51.81 | 52.26 | 52.72 | 53.17 | 53.61 |
| 27 | 51.54 | 52.00 | 52.46 | 52.92 | 53.35 | 53.81 | 54.27 | 54.75 | 55.21 | 55.67 |
| 28 | 53.45 | 53.92 | 54.40 | 54.88 | 55.32 | 55.80 | 56.28 | 56.78 | 57.26 | 57.73 |
| 29 | 55.36 | 55.85 | 56.34 | 56.84 | 57.30 | 57.79 | 58.29 | 58.81 | 59.30 | 59.79 |
| 30 | 57.27 | 57.78 | 58.29 | 58.80 | 59.28 | 59.79 | 60.30 | 60.84 | 61.35 | 61.86 |

CYLINDERS

CYLINDERS in GALLONS.

24 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 2.07 | 2.09 | 2.11 | 2.13 | 2.14 | 2.16 | 2.18 | 2.20 | 2.22 | 2.23 |
| 2 | 4.15 | 4.19 | 4.22 | 4.26 | 4.29 | 4.33 | 4.36 | 4.40 | 4.44 | 4.47 |
| 3 | 6.23 | 6.28 | 6.34 | 6.39 | 6.44 | 6.50 | 6.55 | 6.60 | 6.66 | 6.71 |
| 4 | 8.31 | 8.33 | 8.45 | 8.52 | 8.59 | 8.66 | 8.73 | 8.80 | 8.88 | 8.95 |
| 5 | 10.39 | 10.43 | 10.57 | 10.65 | 10.74 | 10.83 | 10.92 | 11.01 | 11.10 | 11.19 |
| 6 | 12.47 | 12.57 | 12.68 | 12.78 | 12.89 | 13.00 | 13.10 | 13.21 | 13.32 | 13.42 |
| 7 | 14.55 | 14.67 | 14.79 | 14.91 | 15.04 | 15.16 | 15.28 | 15.41 | 15.54 | 15.66 |
| 8 | 16.63 | 16.76 | 16.91 | 17.04 | 17.19 | 17.33 | 17.47 | 17.61 | 17.76 | 17.90 |
| 9 | 18.71 | 18.86 | 19.02 | 19.17 | 19.34 | 19.50 | 19.65 | 19.81 | 19.98 | 20.14 |
| 10 | 20.79 | 20.96 | 21.14 | 21.31 | 21.49 | 21.67 | 21.84 | 22.02 | 22.20 | 22.38 |
| 11 | 22.86 | 23.05 | 23.25 | 23.44 | 23.63 | 23.83 | 24.02 | 24.22 | 24.42 | 24.61 |
| 12 | 24.94 | 25.15 | 25.36 | 25.57 | 25.78 | 26.00 | 26.20 | 26.42 | 26.63 | 26.85 |
| 13 | 27.02 | 27.24 | 27.48 | 27.70 | 27.93 | 28.17 | 28.39 | 28.62 | 28.86 | 29.09 |
| 14 | 29.10 | 29.34 | 29.59 | 29.83 | 30.08 | 30.33 | 30.57 | 30.82 | 31.08 | 31.33 |
| 15 | 31.18 | 31.44 | 31.71 | 31.96 | 32.23 | 32.50 | 32.76 | 33.03 | 33.30 | 33.57 |
| 16 | 33.26 | 33.53 | 33.82 | 34.09 | 34.38 | 34.67 | 34.94 | 35.23 | 35.52 | 35.80 |
| 17 | 35.34 | 35.63 | 35.93 | 36.22 | 36.53 | 36.83 | 37.12 | 37.43 | 37.74 | 38.04 |
| 18 | 37.42 | 37.72 | 38.05 | 38.35 | 38.68 | 39.00 | 39.31 | 39.63 | 39.96 | 40.28 |
| 19 | 39.50 | 39.82 | 40.16 | 40.48 | 40.83 | 41.17 | 41.49 | 41.83 | 42.18 | 42.52 |
| 20 | 41.58 | 41.92 | 42.28 | 42.62 | 42.98 | 43.34 | 43.68 | 44.04 | 44.40 | 44.76 |
| 21 | 43.65 | 44.01 | 44.39 | 44.75 | 45.12 | 45.50 | 45.86 | 46.24 | 46.62 | 46.99 |
| 22 | 45.73 | 46.11 | 46.50 | 46.88 | 47.27 | 47.67 | 48.04 | 48.44 | 48.84 | 49.23 |
| 23 | 47.81 | 48.20 | 48.62 | 49.01 | 49.42 | 49.84 | 50.23 | 50.64 | 51.06 | 51.47 |
| 24 | 49.89 | 50.30 | 50.73 | 51.14 | 51.57 | 52.00 | 52.41 | 52.84 | 53.28 | 53.71 |
| 25 | 51.97 | 52.40 | 52.85 | 53.27 | 53.72 | 54.17 | 54.60 | 55.05 | 55.50 | 55.95 |
| 26 | 54.05 | 54.49 | 54.96 | 55.40 | 55.87 | 56.34 | 56.78 | 57.25 | 57.72 | 58.18 |
| 27 | 56.13 | 56.59 | 57.07 | 57.53 | 58.02 | 58.50 | 58.96 | 59.45 | 59.94 | 60.42 |
| 28 | 58.21 | 58.68 | 59.19 | 59.66 | 60.17 | 60.67 | 61.15 | 61.65 | 62.16 | 62.66 |
| 29 | 60.29 | 60.78 | 61.30 | 61.79 | 62.32 | 62.84 | 63.33 | 63.85 | 64.38 | 64.90 |
| 30 | 62.37 | 62.88 | 63.42 | 63.93 | 64.47 | 65.01 | 65.52 | 66.06 | 66.60 | 67.14 |

(C c 4)

CYLINDERS

A P P E N D I X.

CYLINDERS in GALLONS.

25 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 2.25 | 2.27 | 2.29 | 2.31 | 2.32 | 2.34 | 2.36 | 2.38 | 2.40 | 2.42 |
| 2 | 4.51 | 4.54 | 4.58 | 4.62 | 4.65 | 4.69 | 4.73 | 4.76 | 4.80 | 4.84 |
| 3 | 6.76 | 6.82 | 6.87 | 6.93 | 6.98 | 7.04 | 7.09 | 7.15 | 7.20 | 7.26 |
| 4 | 9.02 | 9.09 | 9.16 | 9.24 | 9.31 | 9.38 | 9.46 | 9.53 | 9.61 | 9.68 |
| 5 | 11.28 | 11.37 | 11.46 | 11.55 | 11.64 | 11.73 | 11.83 | 11.92 | 12.01 | 12.10 |
| 6 | 13.53 | 13.64 | 13.75 | 13.86 | 13.97 | 14.08 | 14.19 | 14.30 | 14.41 | 14.52 |
| 7 | 15.79 | 15.91 | 16.04 | 16.17 | 16.30 | 16.42 | 16.56 | 16.68 | 16.82 | 16.94 |
| 8 | 18.04 | 18.19 | 18.33 | 18.48 | 18.63 | 18.77 | 18.92 | 19.07 | 19.22 | 19.36 |
| 9 | 20.30 | 20.46 | 20.62 | 20.79 | 20.96 | 21.12 | 21.29 | 21.45 | 21.62 | 21.78 |
| 10 | 22.56 | 22.74 | 22.92 | 23.10 | 23.29 | 23.47 | 23.66 | 23.84 | 24.03 | 24.21 |
| 11 | 24.81 | 25.01 | 25.21 | 25.41 | 25.61 | 25.81 | 26.02 | 26.22 | 26.43 | 26.63 |
| 12 | 27.07 | 27.28 | 27.50 | 27.72 | 27.94 | 28.16 | 28.39 | 28.60 | 28.83 | 29.05 |
| 13 | 29.32 | 29.56 | 29.79 | 30.03 | 30.27 | 30.51 | 30.75 | 30.99 | 31.23 | 31.47 |
| 14 | 31.58 | 31.83 | 32.08 | 32.34 | 32.60 | 32.85 | 33.12 | 33.37 | 33.64 | 33.89 |
| 15 | 33.84 | 34.11 | 34.38 | 34.65 | 34.93 | 35.20 | 35.49 | 35.76 | 36.04 | 36.31 |
| 16 | 36.09 | 36.38 | 36.67 | 36.96 | 37.26 | 37.55 | 37.85 | 38.14 | 38.44 | 38.73 |
| 17 | 38.35 | 38.65 | 38.96 | 39.27 | 39.59 | 39.89 | 40.22 | 40.52 | 40.85 | 41.15 |
| 18 | 40.60 | 40.93 | 41.25 | 41.58 | 41.92 | 42.24 | 42.58 | 42.91 | 43.25 | 43.57 |
| 19 | 42.86 | 43.20 | 43.54 | 43.89 | 44.25 | 44.59 | 44.95 | 45.29 | 45.65 | 45.99 |
| 20 | 45.12 | 45.48 | 45.84 | 46.20 | 46.58 | 46.94 | 47.32 | 47.68 | 48.06 | 48.42 |
| 21 | 47.37 | 47.75 | 48.13 | 48.51 | 48.90 | 49.28 | 49.68 | 50.06 | 50.46 | 50.84 |
| 22 | 49.63 | 50.02 | 50.42 | 50.82 | 51.23 | 51.63 | 52.05 | 52.44 | 52.86 | 53.26 |
| 23 | 51.88 | 52.30 | 52.71 | 53.13 | 53.56 | 53.98 | 54.41 | 54.83 | 55.26 | 55.68 |
| 24 | 54.14 | 54.57 | 55.00 | 55.44 | 55.89 | 56.32 | 56.78 | 57.21 | 57.67 | 58.10 |
| 25 | 56.40 | 56.85 | 57.30 | 57.75 | 58.22 | 58.67 | 59.15 | 59.60 | 60.07 | 60.52 |
| 26 | 58.65 | 59.12 | 59.59 | 60.06 | 60.55 | 61.02 | 61.51 | 61.98 | 62.47 | 62.94 |
| 27 | 60.91 | 61.39 | 61.88 | 62.37 | 62.88 | 63.36 | 63.88 | 64.36 | 64.88 | 65.36 |
| 28 | 63.16 | 63.67 | 64.17 | 64.68 | 65.21 | 65.71 | 66.24 | 66.75 | 67.28 | 67.78 |
| 29 | 65.42 | 65.94 | 66.46 | 66.99 | 67.54 | 68.06 | 68.61 | 69.13 | 69.68 | 70.20 |
| 30 | 67.68 | 68.22 | 68.76 | 69.30 | 69.87 | 70.41 | 70.98 | 71.52 | 72.09 | 72.63 |

CYLINDERS

CYLINDERS in GALLONS.

26 Inches Diameter.

| Depth. | .0 | 1. | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 2.44 | 2.45 | 2.47 | 2.49 | 2.51 | 2.53 | 2.55 | 2.57 | 2.59 | 2.61 |
| 2 | 4.88 | 4.91 | 4.95 | 4.99 | 5.03 | 5.07 | 5.10 | 5.14 | 5.18 | 5.22 |
| 3 | 7.32 | 7.37 | 7.43 | 7.49 | 7.54 | 7.60 | 7.66 | 7.71 | 7.77 | 7.83 |
| 4 | 9.76 | 9.83 | 9.91 | 9.98 | 10.06 | 10.14 | 10.21 | 10.29 | 10.37 | 10.44 |
| 5 | 12.20 | 12.29 | 12.39 | 12.48 | 12.58 | 12.67 | 12.77 | 12.86 | 12.96 | 13.06 |
| 6 | 14.64 | 14.75 | 14.86 | 14.98 | 15.09 | 15.21 | 15.32 | 15.43 | 15.55 | 15.67 |
| 7 | 17.08 | 17.21 | 17.34 | 17.47 | 17.61 | 17.74 | 17.87 | 18.01 | 18.15 | 18.28 |
| 8 | 19.52 | 19.67 | 19.82 | 19.97 | 20.12 | 20.28 | 20.43 | 20.58 | 20.74 | 20.89 |
| 9 | 21.96 | 22.13 | 22.30 | 22.47 | 22.64 | 22.81 | 22.98 | 23.15 | 23.33 | 23.50 |
| 10 | 24.40 | 24.59 | 24.78 | 24.97 | 25.16 | 25.35 | 25.54 | 25.73 | 25.93 | 26.12 |
| 11 | 26.84 | 27.04 | 27.25 | 27.46 | 27.67 | 27.88 | 28.09 | 28.30 | 28.52 | 28.73 |
| 12 | 29.28 | 29.50 | 29.73 | 29.96 | 30.19 | 30.42 | 30.64 | 30.87 | 31.11 | 31.34 |
| 13 | 31.72 | 31.96 | 32.21 | 32.46 | 32.70 | 32.95 | 33.20 | 33.44 | 33.70 | 33.95 |
| 14 | 34.16 | 34.42 | 34.69 | 34.95 | 35.22 | 35.49 | 35.75 | 36.02 | 36.30 | 35.56 |
| 15 | 36.60 | 36.88 | 37.17 | 37.45 | 37.74 | 38.02 | 38.31 | 38.59 | 38.89 | 39.18 |
| 16 | 39.04 | 39.34 | 39.64 | 39.95 | 40.25 | 40.56 | 40.86 | 41.16 | 41.48 | 41.79 |
| 17 | 41.48 | 41.80 | 42.12 | 42.44 | 42.77 | 43.09 | 43.41 | 43.74 | 44.08 | 44.40 |
| 18 | 43.92 | 44.26 | 44.60 | 44.94 | 45.28 | 45.63 | 45.97 | 46.31 | 46.67 | 47.01 |
| 19 | 46.36 | 46.72 | 47.08 | 47.44 | 47.80 | 48.16 | 48.52 | 48.88 | 49.26 | 49.62 |
| 20 | 48.80 | 49.18 | 49.56 | 49.94 | 50.32 | 50.70 | 51.08 | 51.46 | 51.86 | 52.24 |
| 21 | 51.24 | 51.63 | 52.03 | 52.43 | 52.83 | 53.23 | 53.63 | 54.03 | 54.45 | 54.85 |
| 22 | 53.68 | 54.09 | 54.51 | 54.93 | 55.35 | 55.77 | 56.18 | 56.60 | 57.04 | 57.46 |
| 23 | 56.12 | 56.55 | 56.99 | 57.43 | 57.86 | 58.30 | 58.74 | 59.17 | 59.63 | 60.07 |
| 24 | 58.56 | 59.01 | 59.47 | 59.92 | 60.38 | 60.84 | 61.29 | 61.75 | 62.23 | 62.68 |
| 25 | 61.00 | 61.47 | 61.95 | 62.42 | 62.90 | 63.37 | 63.85 | 64.32 | 64.82 | 65.30 |
| 26 | 63.44 | 63.93 | 64.42 | 64.92 | 65.41 | 65.91 | 66.40 | 66.89 | 67.41 | 67.91 |
| 27 | 65.88 | 66.39 | 66.90 | 67.41 | 67.93 | 68.44 | 68.95 | 69.47 | 70.01 | 70.52 |
| 28 | 68.32 | 68.85 | 69.38 | 69.91 | 70.44 | 70.98 | 71.51 | 72.04 | 72.60 | 73.13 |
| 29 | 70.76 | 71.31 | 71.86 | 72.41 | 72.96 | 73.51 | 74.06 | 74.61 | 75.19 | 75.74 |
| 30 | 73.20 | 73.77 | 74.34 | 74.91 | 75.48 | 76.05 | 76.62 | 77.19 | 77.79 | 78.36 |

CYLINDERS

CYLINDERS in GALLONS.

27 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 2.63 | 2.65 | 2.67 | 2.69 | 2.71 | 2.73 | 2.75 | 2.77 | 2.79 | 2.81 |
| 2 | 5.26 | 5.30 | 5.34 | 5.38 | 5.42 | 5.46 | 5.50 | 5.54 | 5.58 | 5.62 |
| 3 | 7.89 | 7.95 | 8.01 | 8.07 | 8.13 | 8.19 | 8.25 | 8.31 | 8.37 | 8.43 |
| 4 | 10.52 | 10.60 | 10.68 | 10.76 | 10.84 | 10.92 | 11.00 | 11.08 | 11.16 | 11.24 |
| 5 | 13.15 | 13.25 | 13.35 | 13.45 | 13.55 | 13.65 | 13.75 | 13.85 | 13.95 | 14.05 |
| 6 | 15.78 | 15.90 | 16.02 | 16.14 | 16.26 | 16.38 | 16.50 | 16.62 | 16.74 | 16.86 |
| 7 | 18.41 | 18.55 | 18.69 | 18.83 | 18.97 | 19.11 | 19.25 | 19.39 | 19.53 | 19.67 |
| 8 | 21.04 | 21.20 | 21.36 | 21.52 | 21.68 | 21.84 | 22.00 | 22.16 | 22.32 | 22.48 |
| 9 | 23.67 | 23.85 | 24.03 | 24.21 | 24.39 | 24.57 | 24.75 | 24.93 | 25.11 | 25.29 |
| 10 | 26.31 | 26.51 | 26.71 | 26.90 | 27.10 | 27.30 | 27.50 | 27.70 | 27.90 | 28.10 |
| 11 | 28.94 | 29.16 | 29.38 | 29.59 | 29.81 | 30.03 | 30.25 | 30.47 | 30.69 | 30.91 |
| 12 | 31.57 | 31.81 | 32.05 | 32.28 | 32.52 | 32.76 | 33.00 | 33.24 | 33.48 | 33.72 |
| 13 | 34.20 | 34.46 | 34.72 | 34.97 | 35.23 | 35.49 | 35.75 | 36.01 | 36.27 | 36.53 |
| 14 | 36.83 | 37.11 | 37.39 | 37.66 | 37.94 | 38.22 | 38.50 | 38.78 | 39.06 | 39.34 |
| 15 | 39.46 | 39.76 | 40.06 | 40.35 | 40.65 | 40.95 | 41.25 | 41.55 | 41.85 | 42.15 |
| 16 | 42.09 | 42.41 | 42.73 | 43.04 | 43.36 | 43.68 | 44.00 | 44.32 | 44.64 | 44.96 |
| 17 | 44.72 | 45.06 | 45.40 | 45.73 | 46.07 | 46.41 | 46.75 | 47.09 | 47.43 | 47.77 |
| 18 | 47.35 | 47.71 | 48.07 | 48.42 | 48.78 | 49.14 | 49.50 | 49.86 | 50.22 | 50.58 |
| 19 | 49.98 | 50.36 | 50.74 | 51.11 | 51.49 | 51.87 | 52.25 | 52.63 | 53.01 | 53.39 |
| 20 | 52.62 | 53.02 | 53.42 | 53.80 | 54.20 | 54.60 | 55.00 | 55.40 | 55.80 | 56.20 |
| 21 | 55.25 | 55.67 | 56.09 | 56.49 | 56.91 | 57.33 | 57.75 | 58.17 | 58.59 | 59.01 |
| 22 | 57.88 | 58.32 | 58.76 | 59.18 | 59.62 | 60.06 | 60.50 | 60.94 | 61.38 | 61.82 |
| 23 | 60.51 | 60.97 | 61.43 | 61.87 | 62.33 | 62.79 | 63.25 | 63.71 | 64.17 | 64.63 |
| 24 | 63.14 | 63.62 | 64.10 | 64.56 | 65.04 | 65.52 | 66.00 | 66.48 | 66.96 | 67.44 |
| 25 | 65.76 | 66.27 | 66.77 | 67.25 | 67.75 | 68.25 | 68.75 | 69.25 | 69.75 | 70.25 |
| 26 | 68.40 | 68.92 | 69.44 | 69.94 | 70.46 | 70.98 | 71.50 | 72.02 | 72.54 | 73.06 |
| 27 | 71.03 | 71.57 | 72.11 | 72.63 | 73.17 | 73.71 | 74.25 | 74.79 | 75.33 | 75.87 |
| 28 | 73.66 | 74.22 | 74.78 | 75.32 | 75.88 | 76.44 | 77.00 | 77.56 | 78.12 | 78.68 |
| 29 | 76.29 | 76.87 | 77.45 | 78.01 | 78.59 | 79.17 | 79.75 | 80.33 | 80.91 | 81.49 |
| 30 | 78.93 | 79.53 | 80.13 | 80.70 | 81.30 | 81.90 | 82.50 | 83.10 | 83.70 | 84.30 |

CYLINDERS

CYLINDERS in GALLONS.

28 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 2.83 | 2.85 | 2.87 | 2.89 | 2.91 | 2.93 | 2.95 | 2.97 | 2.99 | 3.01 |
| 2 | 5.66 | 5.70 | 5.74 | 5.78 | 5.82 | 5.86 | 5.90 | 5.94 | 5.98 | 6.03 |
| 3 | 8.49 | 8.55 | 8.61 | 8.67 | 8.73 | 8.79 | 8.85 | 8.91 | 8.98 | 9.04 |
| 4 | 11.32 | 11.40 | 11.48 | 11.56 | 11.64 | 11.72 | 11.81 | 11.89 | 11.97 | 12.06 |
| 5 | 14.15 | 14.25 | 14.35 | 14.45 | 14.55 | 14.66 | 14.76 | 14.86 | 14.97 | 15.07 |
| 6 | 16.98 | 17.10 | 17.22 | 17.34 | 17.46 | 17.59 | 17.71 | 17.83 | 17.96 | 18.09 |
| 7 | 19.71 | 19.95 | 20.09 | 20.23 | 20.37 | 20.52 | 20.67 | 20.81 | 20.95 | 21.10 |
| 8 | 22.64 | 22.80 | 22.96 | 23.12 | 23.28 | 23.45 | 23.62 | 23.78 | 23.95 | 24.12 |
| 9 | 25.47 | 25.65 | 25.83 | 26.01 | 26.19 | 26.38 | 26.57 | 26.75 | 26.94 | 27.13 |
| 10 | 28.30 | 28.50 | 28.71 | 28.91 | 29.11 | 29.32 | 29.53 | 29.73 | 29.94 | 30.15 |
| 11 | 31.13 | 31.35 | 31.58 | 31.80 | 32.02 | 32.25 | 32.48 | 32.70 | 32.93 | 33.16 |
| 12 | 33.96 | 34.20 | 34.45 | 34.69 | 34.93 | 35.18 | 35.43 | 35.67 | 35.92 | 36.18 |
| 13 | 36.79 | 37.05 | 37.32 | 37.58 | 37.84 | 38.11 | 38.38 | 38.64 | 38.92 | 39.19 |
| 14 | 39.62 | 39.90 | 40.19 | 40.47 | 40.75 | 41.04 | 41.34 | 41.62 | 41.91 | 42.21 |
| 15 | 42.45 | 42.75 | 43.06 | 43.36 | 43.66 | 43.98 | 44.29 | 44.59 | 44.91 | 45.22 |
| 16 | 45.28 | 45.60 | 45.93 | 46.25 | 46.57 | 46.91 | 47.24 | 47.56 | 47.90 | 48.24 |
| 17 | 48.11 | 48.45 | 48.80 | 49.14 | 49.48 | 49.84 | 50.20 | 50.54 | 50.89 | 51.25 |
| 18 | 50.94 | 51.30 | 51.67 | 52.03 | 52.39 | 52.77 | 53.15 | 53.51 | 53.89 | 54.27 |
| 19 | 53.77 | 54.15 | 54.54 | 54.92 | 55.30 | 55.70 | 56.10 | 56.48 | 56.88 | 57.28 |
| 20 | 56.60 | 57.00 | 57.42 | 57.82 | 58.22 | 58.64 | 59.06 | 59.46 | 59.88 | 60.30 |
| 21 | 59.43 | 59.85 | 60.29 | 60.71 | 61.13 | 61.57 | 62.01 | 62.43 | 62.87 | 63.31 |
| 22 | 62.26 | 62.70 | 63.16 | 63.60 | 64.04 | 64.50 | 64.96 | 65.40 | 65.86 | 66.33 |
| 23 | 65.09 | 65.55 | 66.03 | 66.49 | 66.95 | 67.43 | 67.91 | 68.37 | 68.86 | 69.34 |
| 24 | 67.92 | 68.40 | 68.90 | 69.38 | 69.86 | 70.36 | 70.87 | 71.35 | 71.85 | 72.36 |
| 25 | 70.75 | 71.25 | 71.77 | 72.27 | 72.77 | 73.30 | 73.82 | 74.32 | 74.85 | 75.37 |
| 26 | 73.58 | 74.10 | 74.64 | 75.16 | 75.68 | 76.23 | 76.77 | 77.29 | 77.84 | 78.39 |
| 27 | 76.41 | 76.95 | 77.51 | 78.05 | 78.59 | 79.16 | 79.73 | 80.27 | 80.83 | 81.40 |
| 28 | 79.24 | 79.80 | 80.38 | 80.94 | 81.50 | 82.09 | 82.68 | 83.24 | 83.83 | 84.42 |
| 29 | 82.07 | 82.65 | 83.25 | 83.83 | 84.41 | 85.02 | 85.63 | 86.21 | 86.82 | 87.43 |
| 30 | 84.90 | 85.50 | 86.13 | 86.73 | 87.33 | 87.96 | 88.59 | 89.19 | 89.82 | 90.45 |

CYLINDERS

CYLINDERS in GALLONS.

29 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 3.03 | 3.05 | 3.07 | 3.09 | 3.12 | 3.14 | 3.16 | 3.18 | 3.20 | 3.22 |
| 2 | 6.07 | 6.11 | 6.15 | 6.19 | 6.24 | 6.28 | 6.32 | 6.36 | 6.41 | 6.45 |
| 3 | 9.10 | 9.17 | 9.23 | 9.29 | 9.36 | 9.42 | 9.48 | 9.55 | 9.61 | 9.68 |
| 4 | 12.14 | 12.22 | 12.31 | 12.39 | 12.48 | 12.56 | 12.65 | 12.73 | 12.82 | 12.90 |
| 5 | 15.18 | 15.28 | 15.39 | 15.49 | 15.60 | 15.70 | 15.81 | 15.92 | 16.02 | 16.13 |
| 6 | 18.21 | 18.34 | 18.46 | 18.59 | 18.72 | 18.84 | 18.97 | 19.10 | 19.23 | 19.36 |
| 7 | 21.25 | 21.39 | 21.54 | 21.69 | 21.84 | 21.98 | 22.14 | 22.28 | 22.43 | 22.58 |
| 8 | 24.28 | 24.45 | 24.62 | 24.79 | 24.96 | 25.12 | 25.30 | 25.47 | 25.64 | 25.81 |
| 9 | 27.32 | 27.51 | 27.70 | 27.89 | 28.08 | 28.26 | 28.46 | 28.65 | 28.84 | 29.04 |
| 10 | 30.36 | 30.57 | 30.78 | 30.99 | 31.20 | 31.41 | 31.63 | 31.84 | 32.05 | 32.27 |
| 11 | 33.39 | 33.62 | 33.85 | 34.08 | 34.32 | 34.55 | 34.79 | 35.02 | 35.25 | 35.49 |
| 12 | 36.43 | 36.68 | 36.93 | 37.18 | 37.44 | 37.69 | 37.95 | 38.20 | 38.46 | 38.72 |
| 13 | 39.46 | 39.74 | 40.01 | 40.28 | 40.56 | 40.83 | 41.11 | 41.39 | 41.66 | 41.95 |
| 14 | 42.50 | 42.79 | 43.09 | 43.38 | 43.68 | 43.97 | 44.28 | 44.57 | 44.87 | 45.17 |
| 15 | 45.54 | 45.85 | 46.17 | 46.48 | 46.80 | 47.11 | 47.44 | 47.76 | 48.07 | 48.40 |
| 16 | 48.57 | 48.91 | 49.24 | 49.58 | 49.92 | 50.25 | 50.60 | 50.94 | 51.28 | 51.63 |
| 17 | 51.61 | 51.96 | 52.32 | 52.68 | 53.04 | 53.39 | 53.77 | 54.12 | 54.48 | 54.85 |
| 18 | 54.64 | 55.02 | 55.40 | 55.78 | 56.16 | 56.53 | 56.93 | 57.31 | 57.69 | 58.08 |
| 19 | 57.68 | 58.08 | 58.48 | 58.88 | 59.28 | 59.67 | 60.09 | 60.49 | 60.89 | 61.31 |
| 20 | 60.72 | 61.14 | 61.56 | 61.98 | 62.40 | 62.82 | 63.26 | 63.68 | 64.10 | 64.54 |
| 21 | 63.75 | 64.19 | 64.63 | 65.07 | 65.52 | 65.96 | 66.42 | 66.86 | 67.30 | 67.76 |
| 22 | 66.79 | 67.25 | 67.71 | 68.17 | 68.64 | 69.10 | 69.58 | 70.04 | 70.51 | 70.99 |
| 23 | 69.82 | 70.31 | 70.79 | 71.27 | 71.76 | 72.24 | 72.74 | 73.23 | 73.71 | 74.22 |
| 24 | 72.86 | 73.36 | 73.87 | 74.37 | 74.88 | 75.38 | 75.91 | 76.41 | 76.92 | 77.44 |
| 25 | 75.90 | 76.42 | 76.95 | 77.47 | 78.00 | 78.52 | 79.07 | 79.60 | 80.12 | 80.67 |
| 26 | 78.93 | 79.48 | 80.02 | 80.57 | 81.12 | 81.66 | 82.23 | 82.78 | 83.33 | 83.90 |
| 27 | 81.97 | 82.53 | 83.10 | 83.67 | 84.24 | 84.80 | 85.40 | 85.96 | 86.53 | 87.12 |
| 28 | 85.00 | 85.59 | 86.18 | 86.77 | 87.36 | 87.94 | 88.56 | 89.15 | 89.74 | 90.35 |
| 29 | 88.04 | 88.65 | 89.26 | 89.87 | 90.48 | 91.08 | 91.72 | 92.33 | 92.94 | 93.58 |
| 30 | 91.08 | 92.71 | 92.34 | 91.97 | 93.60 | 94.23 | 94.89 | 95.52 | 96.15 | 96.81 |

CYLINDERS

CYLINDERS in GALLONS.

30 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|-------|-------|-------|-------|--------|--------|--------|--------|--------|--------|
| 1 | 3.24 | 3.27 | 3.29 | 3.31 | 3.33 | 3.35 | 3.38 | 3.40 | 3.42 | 3.44 |
| 2 | 6.49 | 6.54 | 6.58 | 6.62 | 6.67 | 6.71 | 6.76 | 6.80 | 6.84 | 6.89 |
| 3 | 9.74 | 9.81 | 9.87 | 9.94 | 10.00 | 10.07 | 10.14 | 10.20 | 10.27 | 10.34 |
| 4 | 12.99 | 13.08 | 13.16 | 13.25 | 13.34 | 13.43 | 13.52 | 13.60 | 13.69 | 13.78 |
| 5 | 16.24 | 16.35 | 16.46 | 16.57 | 16.68 | 16.79 | 16.90 | 17.01 | 17.12 | 17.23 |
| 6 | 19.49 | 19.62 | 19.75 | 19.88 | 20.01 | 20.14 | 20.28 | 20.41 | 20.54 | 20.68 |
| 7 | 22.74 | 22.89 | 23.04 | 23.19 | 23.35 | 23.50 | 23.66 | 23.81 | 23.96 | 24.12 |
| 8 | 25.99 | 26.16 | 26.33 | 26.51 | 26.68 | 26.86 | 27.04 | 27.21 | 27.39 | 27.57 |
| 9 | 29.24 | 29.43 | 29.62 | 29.82 | 30.02 | 30.22 | 30.42 | 30.61 | 30.81 | 31.02 |
| 10 | 32.49 | 32.70 | 32.92 | 33.14 | 33.36 | 33.58 | 33.80 | 34.02 | 34.24 | 34.47 |
| 11 | 35.73 | 35.97 | 36.21 | 36.45 | 36.69 | 36.93 | 37.18 | 37.42 | 37.66 | 37.91 |
| 12 | 38.98 | 39.24 | 39.50 | 39.76 | 40.03 | 40.29 | 40.56 | 40.82 | 41.08 | 41.36 |
| 13 | 42.23 | 42.51 | 42.79 | 43.08 | 43.36 | 43.65 | 43.94 | 44.22 | 44.51 | 44.81 |
| 14 | 45.48 | 45.78 | 46.08 | 46.39 | 46.70 | 47.01 | 47.32 | 47.62 | 47.93 | 48.25 |
| 15 | 48.73 | 49.05 | 49.38 | 49.71 | 50.04 | 50.37 | 50.70 | 51.03 | 51.36 | 51.70 |
| 16 | 51.98 | 52.32 | 52.67 | 53.02 | 53.37 | 53.72 | 54.08 | 54.43 | 54.78 | 55.15 |
| 17 | 55.23 | 55.59 | 55.96 | 56.33 | 56.71 | 57.08 | 57.46 | 57.83 | 58.20 | 58.59 |
| 18 | 58.48 | 58.86 | 59.25 | 59.65 | 60.04 | 60.44 | 60.84 | 61.23 | 61.63 | 62.04 |
| 19 | 61.73 | 62.13 | 62.54 | 62.96 | 63.38 | 63.80 | 64.22 | 64.63 | 65.05 | 65.49 |
| 20 | 64.98 | 65.40 | 65.84 | 66.28 | 66.72 | 67.16 | 67.60 | 68.04 | 68.48 | 68.94 |
| 21 | 68.22 | 68.67 | 69.13 | 69.59 | 70.05 | 70.51 | 70.98 | 71.44 | 71.90 | 72.38 |
| 22 | 71.47 | 71.94 | 72.42 | 72.90 | 73.39 | 73.87 | 74.36 | 74.84 | 75.32 | 75.83 |
| 23 | 74.72 | 75.21 | 75.71 | 76.22 | 76.72 | 77.23 | 77.74 | 78.24 | 78.75 | 79.28 |
| 24 | 77.97 | 78.48 | 79.00 | 79.53 | 80.06 | 80.59 | 81.12 | 81.64 | 82.17 | 82.72 |
| 25 | 81.22 | 81.75 | 82.30 | 82.85 | 83.40 | 83.95 | 84.50 | 85.05 | 85.60 | 86.17 |
| 26 | 84.47 | 85.02 | 85.59 | 86.16 | 86.73 | 87.30 | 87.88 | 88.45 | 89.02 | 89.62 |
| 27 | 87.72 | 88.29 | 88.88 | 89.47 | 90.07 | 90.66 | 91.26 | 91.85 | 92.44 | 93.06 |
| 28 | 90.97 | 91.56 | 92.17 | 92.79 | 93.40 | 94.02 | 94.64 | 95.25 | 95.87 | 96.51 |
| 29 | 94.22 | 94.83 | 95.46 | 96.10 | 96.74 | 97.38 | 98.02 | 98.65 | 99.29 | 99.96 |
| 30 | 97.47 | 98.10 | 98.76 | 99.42 | 100.08 | 100.74 | 101.40 | 102.06 | 102.72 | 103.41 |

CYLINDERS

CYLINDERS in GALLONS.

31 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | 3.46 | 3.49 | 3.51 | 3.53 | 3.55 | 3.58 | 3.60 | 3.62 | 3.65 | 3.67 |
| 2 | 6.93 | 6.98 | 7.02 | 7.07 | 7.11 | 7.16 | 7.20 | 7.25 | 7.30 | 7.34 |
| 3 | 10.40 | 10.47 | 10.54 | 10.60 | 10.67 | 10.74 | 10.81 | 10.88 | 10.95 | 11.01 |
| 4 | 13.87 | 13.96 | 14.05 | 14.14 | 14.23 | 14.32 | 14.41 | 14.50 | 14.60 | 14.69 |
| 5 | 17.34 | 17.45 | 17.57 | 17.68 | 17.79 | 17.91 | 18.02 | 18.13 | 18.25 | 18.36 |
| 6 | 20.81 | 20.94 | 21.08 | 21.21 | 21.35 | 21.49 | 21.62 | 21.76 | 21.90 | 22.03 |
| 7 | 24.28 | 24.43 | 24.59 | 24.75 | 24.91 | 25.07 | 25.22 | 25.38 | 25.55 | 25.71 |
| 8 | 27.75 | 27.92 | 28.11 | 28.28 | 28.47 | 28.65 | 28.83 | 29.01 | 29.20 | 29.38 |
| 9 | 31.22 | 31.41 | 31.62 | 31.82 | 32.03 | 32.23 | 32.43 | 32.64 | 32.85 | 33.05 |
| 10 | 34.69 | 34.91 | 35.14 | 35.36 | 35.59 | 35.82 | 36.04 | 36.27 | 36.50 | 36.73 |
| 11 | 38.15 | 38.40 | 38.65 | 38.89 | 39.14 | 39.40 | 39.64 | 39.89 | 40.15 | 40.40 |
| 12 | 41.62 | 41.89 | 42.16 | 42.43 | 42.70 | 42.98 | 43.24 | 43.52 | 43.80 | 44.07 |
| 13 | 45.09 | 45.38 | 45.68 | 45.96 | 46.26 | 46.56 | 46.85 | 47.15 | 47.45 | 47.74 |
| 14 | 48.56 | 48.87 | 49.19 | 49.50 | 49.82 | 50.14 | 50.45 | 50.77 | 51.10 | 51.42 |
| 15 | 52.03 | 52.36 | 52.71 | 53.04 | 53.38 | 53.73 | 54.06 | 54.40 | 54.75 | 55.09 |
| 16 | 55.50 | 55.85 | 56.22 | 56.57 | 56.94 | 57.31 | 57.66 | 58.03 | 58.40 | 58.76 |
| 17 | 58.97 | 59.34 | 59.73 | 60.11 | 60.50 | 60.89 | 61.26 | 61.65 | 62.05 | 62.44 |
| 18 | 62.44 | 62.83 | 63.25 | 63.64 | 64.06 | 64.47 | 64.87 | 65.28 | 65.70 | 66.11 |
| 19 | 65.91 | 66.32 | 66.76 | 67.18 | 67.62 | 68.05 | 68.47 | 68.91 | 69.35 | 69.78 |
| 20 | 69.38 | 69.82 | 70.28 | 70.72 | 71.18 | 71.64 | 72.08 | 72.54 | 73.00 | 73.46 |
| 21 | 72.84 | 73.31 | 73.79 | 74.25 | 74.73 | 75.22 | 75.68 | 76.16 | 76.65 | 77.13 |
| 22 | 76.31 | 76.80 | 77.30 | 77.79 | 78.29 | 78.80 | 79.28 | 79.79 | 80.30 | 80.80 |
| 23 | 79.78 | 80.29 | 80.82 | 81.32 | 81.85 | 82.38 | 82.89 | 83.42 | 83.95 | 84.47 |
| 24 | 83.25 | 83.78 | 84.33 | 84.86 | 85.41 | 85.96 | 86.49 | 87.04 | 87.60 | 88.15 |
| 25 | 86.72 | 87.27 | 87.85 | 88.40 | 88.97 | 89.55 | 90.10 | 90.67 | 91.25 | 91.82 |
| 26 | 90.19 | 90.76 | 91.36 | 91.93 | 92.53 | 93.13 | 93.70 | 94.30 | 94.90 | 95.49 |
| 27 | 93.66 | 94.25 | 94.87 | 95.47 | 96.09 | 96.71 | 97.30 | 97.92 | 98.55 | 99.17 |
| 28 | 97.13 | 97.74 | 98.39 | 99.00 | 99.65 | 100.20 | 100.91 | 101.55 | 102.20 | 102.84 |
| 29 | 100.60 | 101.23 | 101.90 | 102.54 | 103.21 | 103.87 | 104.51 | 105.18 | 105.85 | 106.51 |
| 30 | 104.07 | 104.73 | 105.42 | 106.08 | 106.77 | 107.46 | 108.12 | 108.81 | 109.50 | 110.10 |

CYLINDERS

CYLINDERS in GALLONS.

32 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | 3.69 | 3.72 | 3.74 | 3.76 | 3.78 | 3.81 | 3.83 | 3.86 | 3.88 | 3.90 |
| 2 | 7.39 | 7.44 | 7.48 | 7.53 | 7.57 | 7.62 | 7.67 | 7.72 | 7.76 | 7.81 |
| 3 | 11.08 | 11.16 | 11.22 | 11.29 | 11.36 | 11.43 | 11.50 | 11.58 | 11.65 | 11.72 |
| 4 | 14.78 | 14.88 | 14.97 | 15.06 | 15.15 | 15.25 | 15.34 | 15.44 | 15.53 | 15.62 |
| 5 | 18.48 | 18.60 | 18.71 | 18.83 | 18.94 | 19.06 | 19.18 | 19.30 | 19.42 | 19.53 |
| 6 | 22.17 | 22.32 | 22.45 | 22.59 | 22.73 | 22.87 | 23.01 | 23.16 | 23.30 | 23.44 |
| 7 | 25.87 | 26.04 | 26.20 | 26.36 | 26.52 | 26.69 | 26.85 | 27.02 | 27.18 | 27.34 |
| 8 | 29.56 | 29.76 | 29.94 | 30.12 | 30.31 | 30.50 | 30.68 | 30.88 | 31.07 | 31.25 |
| 9 | 33.26 | 33.48 | 33.68 | 33.89 | 34.10 | 34.31 | 34.52 | 34.74 | 34.95 | 35.16 |
| 10 | 36.96 | 37.20 | 37.43 | 37.66 | 37.89 | 38.13 | 38.36 | 38.60 | 38.84 | 39.07 |
| 11 | 40.65 | 40.92 | 41.17 | 41.42 | 41.67 | 41.94 | 42.19 | 42.46 | 42.72 | 42.97 |
| 12 | 44.35 | 44.64 | 44.91 | 45.19 | 45.46 | 45.75 | 46.03 | 46.32 | 46.60 | 46.88 |
| 13 | 48.04 | 48.36 | 48.65 | 48.95 | 49.25 | 49.56 | 49.86 | 50.18 | 50.49 | 50.79 |
| 14 | 51.74 | 52.08 | 52.40 | 52.72 | 53.04 | 53.38 | 53.70 | 54.04 | 54.37 | 54.69 |
| 15 | 55.44 | 55.80 | 56.14 | 56.49 | 56.83 | 57.19 | 57.54 | 57.90 | 58.26 | 58.60 |
| 16 | 59.13 | 59.52 | 59.88 | 60.25 | 60.62 | 61.00 | 61.37 | 61.76 | 62.14 | 62.51 |
| 17 | 62.83 | 63.24 | 63.63 | 64.02 | 64.41 | 64.82 | 65.21 | 65.62 | 66.02 | 66.41 |
| 18 | 66.52 | 66.96 | 67.37 | 67.78 | 68.20 | 68.63 | 69.04 | 69.48 | 69.91 | 70.32 |
| 19 | 70.22 | 70.68 | 71.11 | 71.55 | 71.99 | 72.44 | 72.88 | 73.34 | 73.79 | 74.23 |
| 20 | 73.92 | 74.40 | 74.86 | 75.32 | 75.78 | 76.26 | 76.72 | 77.20 | 77.68 | 78.14 |
| 21 | 77.61 | 78.12 | 78.60 | 79.08 | 79.56 | 80.07 | 80.55 | 81.06 | 81.56 | 82.04 |
| 22 | 81.31 | 81.84 | 82.34 | 82.85 | 83.35 | 83.88 | 84.39 | 84.92 | 85.44 | 85.95 |
| 23 | 85.00 | 85.56 | 86.08 | 86.61 | 87.14 | 87.69 | 88.22 | 88.78 | 89.33 | 89.86 |
| 24 | 88.70 | 89.28 | 89.83 | 90.38 | 90.93 | 91.51 | 92.06 | 92.64 | 93.21 | 93.76 |
| 25 | 92.40 | 93.00 | 93.57 | 94.15 | 94.72 | 95.32 | 95.90 | 96.50 | 97.10 | 97.67 |
| 26 | 96.09 | 96.72 | 97.31 | 97.91 | 98.51 | 99.13 | 99.73 | 100.36 | 100.98 | 101.58 |
| 27 | 99.79 | 100.44 | 101.06 | 101.68 | 102.30 | 102.95 | 103.57 | 104.22 | 104.86 | 105.48 |
| 28 | 103.48 | 104.16 | 104.80 | 105.44 | 106.09 | 106.76 | 107.40 | 108.08 | 108.75 | 109.39 |
| 29 | 107.18 | 107.88 | 108.54 | 109.21 | 109.88 | 110.57 | 111.24 | 111.94 | 112.63 | 113.30 |
| 30 | 110.88 | 111.60 | 112.29 | 112.98 | 113.67 | 114.39 | 115.08 | 115.80 | 116.52 | 117.21 |

CYLINDERS

CYLINDERS in GALLONS.

33 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | 3.93 | 3.95 | 3.97 | 4.00 | 4.02 | 4.05 | 4.07 | 4.10 | 4.12 | 4.14 |
| 2 | 7.86 | 7.91 | 7.95 | 8.00 | 8.05 | 8.10 | 8.15 | 8.20 | 8.24 | 8.29 |
| 3 | 11.79 | 11.86 | 11.93 | 12.00 | 12.08 | 12.15 | 12.22 | 12.30 | 12.37 | 12.44 |
| 4 | 15.72 | 15.82 | 15.91 | 16.01 | 16.10 | 16.20 | 16.30 | 16.40 | 16.49 | 16.59 |
| 5 | 19.65 | 19.77 | 19.89 | 20.01 | 20.13 | 20.25 | 20.37 | 20.50 | 20.62 | 20.74 |
| 6 | 23.58 | 23.73 | 23.87 | 24.01 | 24.16 | 24.30 | 24.45 | 24.60 | 24.74 | 24.88 |
| 7 | 27.51 | 27.68 | 27.85 | 28.02 | 28.18 | 28.35 | 28.52 | 28.70 | 28.86 | 29.03 |
| 8 | 31.44 | 31.64 | 31.83 | 32.02 | 32.21 | 32.40 | 32.60 | 32.80 | 32.99 | 33.18 |
| 9 | 35.37 | 35.59 | 35.81 | 36.02 | 36.24 | 36.45 | 36.67 | 36.90 | 37.11 | 37.33 |
| 10 | 39.31 | 39.55 | 39.79 | 40.03 | 40.27 | 40.51 | 40.75 | 41.00 | 41.24 | 41.48 |
| 11 | 43.24 | 43.50 | 43.76 | 44.03 | 44.29 | 44.56 | 44.82 | 45.10 | 45.36 | 45.62 |
| 12 | 47.17 | 47.46 | 47.74 | 48.03 | 48.31 | 48.61 | 48.90 | 49.20 | 49.48 | 49.77 |
| 13 | 51.10 | 51.41 | 51.72 | 52.03 | 52.35 | 52.66 | 52.97 | 53.30 | 53.61 | 53.92 |
| 14 | 55.03 | 55.37 | 55.71 | 56.04 | 56.37 | 56.71 | 57.05 | 57.50 | 57.73 | 58.07 |
| 15 | 58.96 | 59.32 | 59.69 | 60.04 | 60.40 | 60.76 | 61.12 | 61.50 | 61.86 | 62.22 |
| 16 | 62.89 | 63.28 | 63.67 | 64.04 | 64.43 | 64.81 | 65.20 | 65.60 | 65.98 | 66.36 |
| 17 | 66.82 | 67.23 | 67.65 | 68.05 | 68.45 | 68.86 | 69.27 | 69.70 | 70.10 | 70.51 |
| 18 | 70.75 | 71.19 | 71.63 | 72.05 | 72.48 | 72.91 | 73.35 | 73.80 | 74.23 | 74.66 |
| 19 | 74.68 | 75.14 | 75.61 | 76.05 | 76.51 | 76.96 | 77.42 | 77.90 | 78.35 | 78.81 |
| 20 | 78.62 | 79.10 | 79.59 | 80.06 | 80.54 | 81.02 | 81.50 | 82.00 | 82.48 | 82.96 |
| 21 | 82.55 | 83.05 | 83.56 | 84.06 | 84.56 | 85.07 | 85.57 | 86.10 | 86.60 | 87.10 |
| 22 | 86.48 | 87.01 | 87.54 | 88.06 | 88.59 | 89.12 | 89.65 | 90.20 | 90.72 | 91.25 |
| 23 | 90.41 | 90.96 | 91.52 | 92.06 | 92.62 | 93.17 | 93.72 | 94.30 | 94.65 | 95.40 |
| 24 | 94.34 | 94.92 | 95.50 | 96.07 | 96.64 | 97.22 | 97.80 | 98.40 | 98.79 | 99.55 |
| 25 | 98.27 | 98.87 | 99.48 | 100.07 | 100.67 | 101.27 | 101.87 | 102.50 | 103.10 | 103.70 |
| 26 | 102.20 | 102.83 | 103.46 | 104.07 | 104.70 | 105.32 | 105.95 | 106.60 | 107.22 | 107.84 |
| 27 | 106.13 | 106.78 | 107.44 | 108.08 | 108.72 | 109.37 | 110.02 | 110.70 | 111.34 | 111.99 |
| 28 | 110.06 | 110.74 | 111.42 | 112.08 | 112.75 | 113.42 | 114.10 | 114.80 | 115.47 | 116.14 |
| 29 | 113.99 | 114.69 | 115.40 | 116.08 | 116.78 | 117.47 | 118.17 | 118.90 | 119.59 | 120.29 |
| 30 | 117.93 | 118.65 | 119.37 | 120.09 | 120.81 | 121.53 | 122.25 | 123.00 | 123.72 | 124.44 |

CYLINDERS

CYLINDERS in GALLONS.

34 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | 4.17 | 4.19 | 4.28 | 4.24 | 4.27 | 4.29 | 4.32 | 4.34 | 4.37 | 4.39 |
| 2 | 8.34 | 8.39 | 8.44 | 8.49 | 8.54 | 8.59 | 8.64 | 8.69 | 8.74 | 8.79 |
| 3 | 12.51 | 12.59 | 12.66 | 12.74 | 12.81 | 12.88 | 12.96 | 13.03 | 13.11 | 13.19 |
| 4 | 16.69 | 16.78 | 16.88 | 16.98 | 17.08 | 17.18 | 17.28 | 17.38 | 17.48 | 17.58 |
| 5 | 20.86 | 20.98 | 21.11 | 21.23 | 21.35 | 21.48 | 21.60 | 21.73 | 21.86 | 21.98 |
| 6 | 25.03 | 25.18 | 25.33 | 25.48 | 25.62 | 25.77 | 25.92 | 26.07 | 26.23 | 26.38 |
| 7 | 29.21 | 29.37 | 29.55 | 29.72 | 29.89 | 30.07 | 30.24 | 30.42 | 30.60 | 30.77 |
| 8 | 33.38 | 33.57 | 33.77 | 33.97 | 34.16 | 34.36 | 34.56 | 34.76 | 34.97 | 35.17 |
| 9 | 37.55 | 37.77 | 37.99 | 38.22 | 38.43 | 38.66 | 38.88 | 39.11 | 39.34 | 39.57 |
| 10 | 41.73 | 41.97 | 42.22 | 42.47 | 42.71 | 42.96 | 43.21 | 43.46 | 43.72 | 43.97 |
| 11 | 45.90 | 46.16 | 46.44 | 46.71 | 46.98 | 47.25 | 47.53 | 47.80 | 48.09 | 48.36 |
| 12 | 50.07 | 50.36 | 50.66 | 50.96 | 51.25 | 51.55 | 51.85 | 52.15 | 52.46 | 52.76 |
| 13 | 54.24 | 54.56 | 54.88 | 55.21 | 55.52 | 55.84 | 56.17 | 56.49 | 56.83 | 57.16 |
| 14 | 58.42 | 58.75 | 59.10 | 59.45 | 59.79 | 60.14 | 60.49 | 60.84 | 61.20 | 61.55 |
| 15 | 62.59 | 62.95 | 63.33 | 63.70 | 64.06 | 64.44 | 64.81 | 65.19 | 65.58 | 65.95 |
| 16 | 66.76 | 67.15 | 67.55 | 67.95 | 68.33 | 68.73 | 69.13 | 69.53 | 69.95 | 70.35 |
| 17 | 70.94 | 71.34 | 71.77 | 72.19 | 72.60 | 73.03 | 73.45 | 73.88 | 74.32 | 74.74 |
| 18 | 75.11 | 75.54 | 75.99 | 76.44 | 76.87 | 77.32 | 77.77 | 78.22 | 78.69 | 79.14 |
| 19 | 79.28 | 79.74 | 80.21 | 80.69 | 81.14 | 81.62 | 82.09 | 82.57 | 83.06 | 83.54 |
| 20 | 83.46 | 83.94 | 84.44 | 84.94 | 85.42 | 85.92 | 86.42 | 86.92 | 87.44 | 87.94 |
| 21 | 87.63 | 88.13 | 88.66 | 89.18 | 89.69 | 90.21 | 90.74 | 91.26 | 91.81 | 92.33 |
| 22 | 91.80 | 92.33 | 92.88 | 93.43 | 93.96 | 94.51 | 95.06 | 95.61 | 96.18 | 96.73 |
| 23 | 95.97 | 96.53 | 97.10 | 97.68 | 98.23 | 98.80 | 99.38 | 99.95 | 100.55 | 101.13 |
| 24 | 100.15 | 100.72 | 101.32 | 101.92 | 102.50 | 103.10 | 103.70 | 104.30 | 104.92 | 105.52 |
| 25 | 104.32 | 104.92 | 105.55 | 106.17 | 106.77 | 107.40 | 108.02 | 108.65 | 109.30 | 109.92 |
| 26 | 108.49 | 109.12 | 109.77 | 110.42 | 111.04 | 111.69 | 112.34 | 112.99 | 113.67 | 114.32 |
| 27 | 112.67 | 113.31 | 113.99 | 114.66 | 115.31 | 115.99 | 116.66 | 117.34 | 118.04 | 118.71 |
| 28 | 116.84 | 117.51 | 118.21 | 118.91 | 119.58 | 120.28 | 120.98 | 121.68 | 122.41 | 123.11 |
| 29 | 121.01 | 121.71 | 122.43 | 123.16 | 123.85 | 124.58 | 125.30 | 126.02 | 126.78 | 127.51 |
| 30 | 125.19 | 125.91 | 126.66 | 127.41 | 128.13 | 128.88 | 129.63 | 130.38 | 131.16 | 131.91 |

(D d)

CYLINDERS

CYLINDERS in GALLONS.

35 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | 4.42 | 4.44 | 4.47 | 4.49 | 4.52 | 4.54 | 4.57 | 4.60 | 4.62 | 4.65 |
| 2 | 8.84 | 8.89 | 8.94 | 8.99 | 9.04 | 9.09 | 9.15 | 9.20 | 9.25 | 9.30 |
| 3 | 13.26 | 13.34 | 13.41 | 13.49 | 13.57 | 13.64 | 13.72 | 13.80 | 13.87 | 13.95 |
| 4 | 17.68 | 17.78 | 17.89 | 17.99 | 18.09 | 18.19 | 18.30 | 18.40 | 18.50 | 18.60 |
| 5 | 22.11 | 22.23 | 22.36 | 22.49 | 22.62 | 22.74 | 22.87 | 23.00 | 23.13 | 23.26 |
| 6 | 26.53 | 26.68 | 26.83 | 26.98 | 27.14 | 27.29 | 27.45 | 27.60 | 27.75 | 27.91 |
| 7 | 30.95 | 31.12 | 31.31 | 31.48 | 31.66 | 31.84 | 32.02 | 32.20 | 32.38 | 32.56 |
| 8 | 35.37 | 35.57 | 35.78 | 35.98 | 36.19 | 36.39 | 36.60 | 36.80 | 37.00 | 37.21 |
| 9 | 39.79 | 40.02 | 40.25 | 40.48 | 40.71 | 40.94 | 41.17 | 41.40 | 41.63 | 41.86 |
| 10 | 44.22 | 44.47 | 44.73 | 44.98 | 45.24 | 45.49 | 45.75 | 46.01 | 46.26 | 46.52 |
| 11 | 48.64 | 48.91 | 49.20 | 49.47 | 49.76 | 50.03 | 50.32 | 50.61 | 50.88 | 51.17 |
| 12 | 53.06 | 53.36 | 53.67 | 53.97 | 54.28 | 54.58 | 54.90 | 55.21 | 55.51 | 55.82 |
| 13 | 57.48 | 57.81 | 58.14 | 58.47 | 58.81 | 59.13 | 59.47 | 59.81 | 60.13 | 60.47 |
| 14 | 61.90 | 62.25 | 62.62 | 62.97 | 63.35 | 63.68 | 64.05 | 64.41 | 64.76 | 65.12 |
| 15 | 66.33 | 66.70 | 67.09 | 67.47 | 67.86 | 68.23 | 68.62 | 69.01 | 69.39 | 69.78 |
| 16 | 70.75 | 71.15 | 71.56 | 71.96 | 72.38 | 72.78 | 73.20 | 73.61 | 74.01 | 74.43 |
| 17 | 75.17 | 75.59 | 76.04 | 76.46 | 76.90 | 77.33 | 77.77 | 78.21 | 78.64 | 79.08 |
| 18 | 79.59 | 80.04 | 80.51 | 80.96 | 81.43 | 81.88 | 82.35 | 82.81 | 83.26 | 83.73 |
| 19 | 84.01 | 84.49 | 84.98 | 85.46 | 85.95 | 86.43 | 86.92 | 87.41 | 87.89 | 88.38 |
| 20 | 88.44 | 88.94 | 89.46 | 89.96 | 90.48 | 90.98 | 91.50 | 92.02 | 92.52 | 93.04 |
| 21 | 92.86 | 93.38 | 93.93 | 94.45 | 95.00 | 95.52 | 96.07 | 96.62 | 97.14 | 97.69 |
| 22 | 97.28 | 97.83 | 98.40 | 98.95 | 99.52 | 100.07 | 100.65 | 101.22 | 101.77 | 102.34 |
| 23 | 101.70 | 102.28 | 102.87 | 103.45 | 104.05 | 104.62 | 105.22 | 105.82 | 106.39 | 106.99 |
| 24 | 106.12 | 106.72 | 107.35 | 107.95 | 108.57 | 109.17 | 109.80 | 110.42 | 111.02 | 111.64 |
| 25 | 110.55 | 111.17 | 111.82 | 112.45 | 113.10 | 113.72 | 114.37 | 115.02 | 115.65 | 116.30 |
| 26 | 114.97 | 115.62 | 116.29 | 116.94 | 117.62 | 118.27 | 118.95 | 119.62 | 120.27 | 120.95 |
| 27 | 119.39 | 120.06 | 120.77 | 121.44 | 122.14 | 122.82 | 123.52 | 124.22 | 124.90 | 125.60 |
| 28 | 123.81 | 124.51 | 125.24 | 125.94 | 126.67 | 127.37 | 128.10 | 128.82 | 129.52 | 130.25 |
| 29 | 128.23 | 128.96 | 129.71 | 130.44 | 131.19 | 131.92 | 132.67 | 133.42 | 134.15 | 134.90 |
| 30 | 132.66 | 133.41 | 134.19 | 134.84 | 135.72 | 136.47 | 137.25 | 138.03 | 138.78 | 139.56 |

CYLINDERS

CYLINDERS in GALLONS.

36 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | 4.67 | 4.70 | 4.73 | 4.75 | 4.78 | 4.80 | 4.83 | 4.86 | 4.88 | 4.91 |
| 2 | 9.35 | 9.40 | 9.56 | 9.51 | 9.56 | 9.61 | 9.67 | 9.72 | 9.77 | 9.83 |
| 3 | 14.03 | 14.11 | 14.19 | 14.26 | 14.34 | 14.42 | 14.50 | 14.58 | 14.66 | 14.74 |
| 4 | 18.71 | 18.81 | 18.92 | 19.02 | 19.13 | 19.23 | 19.34 | 19.44 | 19.55 | 19.66 |
| 5 | 23.39 | 23.52 | 23.65 | 23.78 | 23.91 | 24.04 | 24.18 | 24.31 | 24.44 | 24.57 |
| 6 | 28.06 | 28.22 | 28.38 | 28.53 | 28.69 | 28.85 | 29.01 | 29.17 | 29.32 | 29.49 |
| 7 | 32.74 | 32.92 | 33.11 | 33.29 | 33.48 | 33.66 | 33.85 | 34.03 | 34.21 | 34.40 |
| 8 | 37.42 | 37.63 | 37.84 | 38.04 | 38.26 | 38.47 | 38.68 | 38.89 | 39.10 | 39.32 |
| 9 | 42.10 | 42.33 | 42.57 | 42.80 | 43.04 | 43.28 | 43.52 | 43.75 | 43.99 | 44.23 |
| 10 | 46.78 | 47.04 | 47.30 | 47.56 | 47.83 | 48.09 | 48.36 | 48.62 | 48.88 | 49.15 |
| 11 | 51.45 | 51.74 | 52.03 | 52.31 | 52.61 | 52.89 | 53.19 | 53.48 | 53.76 | 54.06 |
| 12 | 56.13 | 56.44 | 56.76 | 57.07 | 57.39 | 57.70 | 58.03 | 58.34 | 58.65 | 58.98 |
| 13 | 60.81 | 61.15 | 61.49 | 61.82 | 62.17 | 62.51 | 62.86 | 63.20 | 63.54 | 63.89 |
| 14 | 65.49 | 65.85 | 66.22 | 66.58 | 66.96 | 67.32 | 67.70 | 68.06 | 68.43 | 68.81 |
| 15 | 70.17 | 70.56 | 70.95 | 71.34 | 71.74 | 72.13 | 72.54 | 72.93 | 73.32 | 73.72 |
| 16 | 74.84 | 75.26 | 75.68 | 76.09 | 76.52 | 76.94 | 77.37 | 77.79 | 78.20 | 78.64 |
| 17 | 79.52 | 79.96 | 80.41 | 80.85 | 81.31 | 81.75 | 82.21 | 82.65 | 83.09 | 83.55 |
| 18 | 84.20 | 84.67 | 85.14 | 85.60 | 86.09 | 86.56 | 87.04 | 87.51 | 87.98 | 88.47 |
| 19 | 88.88 | 89.37 | 89.87 | 90.36 | 90.87 | 91.37 | 91.88 | 92.37 | 92.87 | 93.38 |
| 20 | 93.56 | 94.08 | 94.60 | 95.12 | 95.66 | 96.18 | 96.72 | 97.24 | 97.76 | 98.30 |
| 21 | 98.23 | 98.78 | 99.33 | 99.87 | 100.44 | 100.98 | 101.55 | 102.10 | 102.64 | 103.21 |
| 22 | 102.91 | 103.48 | 104.06 | 104.63 | 105.22 | 105.79 | 106.39 | 106.96 | 107.53 | 108.13 |
| 23 | 107.59 | 108.19 | 108.79 | 109.38 | 110.00 | 110.60 | 111.22 | 111.82 | 112.42 | 113.04 |
| 24 | 112.27 | 112.89 | 113.52 | 114.14 | 114.79 | 115.41 | 116.06 | 116.68 | 117.31 | 117.96 |
| 25 | 116.95 | 117.60 | 118.25 | 118.90 | 119.57 | 120.22 | 120.90 | 121.55 | 122.20 | 122.87 |
| 26 | 121.62 | 122.30 | 122.98 | 123.65 | 124.35 | 125.03 | 125.73 | 126.41 | 127.08 | 127.79 |
| 27 | 126.30 | 127.00 | 127.71 | 128.41 | 129.14 | 129.84 | 130.57 | 131.27 | 131.97 | 132.70 |
| 28 | 130.98 | 131.71 | 132.44 | 133.16 | 133.92 | 134.65 | 135.40 | 136.13 | 136.86 | 137.62 |
| 29 | 135.66 | 136.41 | 137.17 | 137.92 | 138.70 | 139.46 | 140.24 | 140.99 | 141.75 | 142.53 |
| 30 | 140.34 | 141.12 | 141.90 | 142.68 | 143.49 | 144.27 | 145.08 | 145.86 | 146.64 | 147.45 |

(D d 2)

CYLINDERS

CYLINDERS in GALLONS.

37 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | 4.94 | 4.96 | 4.99 | 5.02 | 5.04 | 5.07 | 5.10 | 5.13 | 5.15 | 5.18 |
| 2 | 9.88 | 9.93 | 9.99 | 10.04 | 10.09 | 10.15 | 10.20 | 10.26 | 10.31 | 10.37 |
| 3 | 14.82 | 14.90 | 14.98 | 15.06 | 15.14 | 15.22 | 15.29 | 15.39 | 15.47 | 15.55 |
| 4 | 19.76 | 19.87 | 19.98 | 20.08 | 20.19 | 20.30 | 20.41 | 20.52 | 20.63 | 20.74 |
| 5 | 24.71 | 24.84 | 24.97 | 25.11 | 25.24 | 25.38 | 25.51 | 25.65 | 25.79 | 25.92 |
| 6 | 29.65 | 29.80 | 29.97 | 30.13 | 30.29 | 30.45 | 30.61 | 30.78 | 30.94 | 31.11 |
| 7 | 34.59 | 34.77 | 34.96 | 35.15 | 35.34 | 35.53 | 35.72 | 35.91 | 36.10 | 36.29 |
| 8 | 39.53 | 39.74 | 39.96 | 40.17 | 40.39 | 40.60 | 40.82 | 41.04 | 41.26 | 41.48 |
| 9 | 44.47 | 44.71 | 44.95 | 45.19 | 45.44 | 45.68 | 45.92 | 46.17 | 46.42 | 46.66 |
| 10 | 49.42 | 49.68 | 49.95 | 50.22 | 50.49 | 50.76 | 51.03 | 51.31 | 51.58 | 51.85 |
| 11 | 54.36 | 54.64 | 54.94 | 55.24 | 55.53 | 55.83 | 56.13 | 56.44 | 56.73 | 57.03 |
| 12 | 59.30 | 59.61 | 59.94 | 60.26 | 60.58 | 60.91 | 61.23 | 61.57 | 61.89 | 62.22 |
| 13 | 64.24 | 64.58 | 64.93 | 65.28 | 65.63 | 65.98 | 66.33 | 66.70 | 67.05 | 67.40 |
| 14 | 69.18 | 69.55 | 69.93 | 70.30 | 70.68 | 71.06 | 71.44 | 71.83 | 72.21 | 72.59 |
| 15 | 74.13 | 74.52 | 74.93 | 75.33 | 75.73 | 76.14 | 76.54 | 76.96 | 77.37 | 77.77 |
| 16 | 79.07 | 79.48 | 79.92 | 80.35 | 80.78 | 81.21 | 81.64 | 82.09 | 82.52 | 82.96 |
| 17 | 84.01 | 84.45 | 84.91 | 85.37 | 85.83 | 86.29 | 86.75 | 87.22 | 87.68 | 88.14 |
| 18 | 88.95 | 89.42 | 89.91 | 90.39 | 90.88 | 91.36 | 91.85 | 92.35 | 92.84 | 93.33 |
| 19 | 93.89 | 94.39 | 94.90 | 95.41 | 95.93 | 96.44 | 96.95 | 97.48 | 98.00 | 98.51 |
| 20 | 98.84 | 99.36 | 99.90 | 100.44 | 100.98 | 101.52 | 102.06 | 102.62 | 103.16 | 103.70 |
| 21 | 103.78 | 104.32 | 104.89 | 105.46 | 106.02 | 106.59 | 107.16 | 107.75 | 108.31 | 108.88 |
| 22 | 108.72 | 109.29 | 109.89 | 110.48 | 111.07 | 111.66 | 112.26 | 112.88 | 113.47 | 114.07 |
| 23 | 113.66 | 114.26 | 114.88 | 115.50 | 116.12 | 116.74 | 117.36 | 118.01 | 118.63 | 119.25 |
| 24 | 118.60 | 119.23 | 119.88 | 120.52 | 121.17 | 121.82 | 122.47 | 123.14 | 123.79 | 124.44 |
| 25 | 123.55 | 124.20 | 124.87 | 125.55 | 126.22 | 126.90 | 127.57 | 128.27 | 128.95 | 129.62 |
| 26 | 128.49 | 129.16 | 129.87 | 130.57 | 131.27 | 131.97 | 132.67 | 133.40 | 134.10 | 134.81 |
| 27 | 133.43 | 134.13 | 134.86 | 135.59 | 136.32 | 137.05 | 137.78 | 138.53 | 139.26 | 139.99 |
| 28 | 138.37 | 139.10 | 139.86 | 140.61 | 141.37 | 142.12 | 142.88 | 143.66 | 144.42 | 145.18 |
| 29 | 143.31 | 144.07 | 144.85 | 145.63 | 146.42 | 147.20 | 147.98 | 148.79 | 149.58 | 150.36 |
| 30 | 148.26 | 149.04 | 149.85 | 150.66 | 151.47 | 152.28 | 153.09 | 153.93 | 154.74 | 155.55 |

CYLINDERS

CYLINDERS in GALLONS.

38 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | 5.21 | 5.24 | 5.26 | 5.29 | 5.32 | 5.35 | 5.37 | 5.40 | 5.43 | 5.46 |
| 2 | 10.42 | 10.48 | 10.53 | 10.59 | 10.64 | 10.70 | 10.75 | 10.81 | 10.86 | 10.92 |
| 3 | 15.63 | 15.72 | 15.80 | 15.88 | 15.96 | 16.05 | 16.13 | 16.21 | 16.30 | 16.38 |
| 4 | 20.84 | 20.96 | 21.06 | 21.18 | 21.29 | 21.40 | 21.51 | 21.62 | 21.73 | 21.84 |
| 5 | 26.06 | 26.20 | 26.33 | 26.47 | 26.61 | 26.75 | 26.89 | 27.03 | 27.17 | 27.31 |
| 6 | 31.27 | 31.44 | 31.60 | 31.77 | 31.93 | 32.10 | 32.26 | 32.43 | 32.60 | 32.77 |
| 7 | 36.48 | 36.68 | 36.86 | 37.06 | 37.26 | 37.45 | 37.64 | 37.84 | 38.03 | 38.23 |
| 8 | 41.69 | 41.92 | 42.13 | 42.36 | 42.58 | 42.80 | 43.02 | 43.24 | 43.47 | 43.69 |
| 9 | 46.90 | 47.16 | 47.40 | 47.65 | 47.90 | 48.15 | 48.40 | 48.65 | 48.90 | 49.15 |
| 10 | 52.12 | 52.40 | 52.67 | 52.95 | 53.23 | 53.51 | 53.78 | 54.06 | 54.34 | 54.62 |
| 11 | 57.33 | 57.64 | 57.93 | 58.24 | 58.55 | 58.86 | 59.15 | 59.46 | 59.77 | 60.08 |
| 12 | 62.54 | 62.88 | 63.20 | 63.54 | 63.87 | 64.31 | 64.53 | 64.87 | 65.20 | 65.54 |
| 13 | 67.75 | 68.12 | 68.47 | 68.83 | 69.19 | 69.56 | 69.91 | 70.27 | 70.64 | 71.00 |
| 14 | 72.96 | 73.36 | 73.73 | 74.13 | 74.52 | 74.91 | 75.29 | 75.68 | 76.07 | 76.46 |
| 15 | 78.18 | 78.60 | 79.00 | 79.42 | 79.84 | 80.26 | 80.67 | 81.09 | 81.51 | 81.93 |
| 16 | 83.39 | 83.84 | 84.27 | 84.72 | 85.16 | 85.61 | 86.04 | 86.49 | 86.94 | 87.39 |
| 17 | 88.60 | 89.08 | 89.53 | 90.01 | 90.49 | 90.96 | 91.42 | 91.90 | 92.37 | 92.85 |
| 18 | 93.81 | 94.32 | 94.80 | 95.31 | 95.81 | 96.31 | 96.80 | 97.30 | 97.81 | 98.31 |
| 19 | 99.02 | 99.56 | 100.07 | 100.60 | 101.13 | 101.66 | 102.18 | 102.71 | 103.24 | 103.77 |
| 20 | 104.24 | 104.80 | 105.34 | 105.90 | 106.46 | 107.02 | 107.56 | 108.12 | 108.68 | 109.24 |
| 21 | 109.45 | 110.04 | 110.60 | 111.19 | 111.78 | 112.37 | 112.93 | 113.52 | 114.11 | 114.70 |
| 22 | 114.66 | 115.28 | 115.87 | 116.49 | 117.10 | 117.72 | 118.31 | 118.93 | 119.54 | 120.16 |
| 23 | 119.87 | 120.52 | 121.14 | 121.78 | 122.42 | 123.07 | 123.69 | 124.33 | 124.98 | 125.62 |
| 24 | 125.08 | 125.76 | 126.40 | 127.08 | 127.75 | 128.42 | 129.07 | 129.74 | 130.41 | 131.08 |
| 25 | 133.30 | 131.00 | 131.67 | 132.37 | 133.07 | 133.77 | 134.45 | 135.15 | 135.85 | 136.55 |
| 26 | 135.51 | 136.24 | 136.94 | 137.67 | 138.39 | 139.12 | 139.82 | 140.55 | 141.28 | 142.01 |
| 27 | 140.72 | 141.48 | 142.20 | 142.96 | 143.72 | 144.47 | 145.20 | 145.96 | 146.71 | 147.47 |
| 28 | 145.93 | 146.72 | 147.47 | 148.26 | 149.04 | 149.82 | 150.58 | 151.36 | 152.15 | 152.93 |
| 29 | 151.14 | 151.96 | 152.74 | 153.55 | 154.36 | 155.17 | 155.96 | 156.77 | 157.58 | 158.39 |
| 30 | 156.36 | 157.20 | 158.01 | 158.85 | 159.69 | 160.53 | 161.34 | 162.18 | 163.02 | 163.86 |

CYLINDERS

CYLINDERS in GALLONS.

39 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | 5.49 | 5.51 | 5.54 | 5.57 | 5.60 | 5.63 | 5.66 | 5.68 | 5.71 | 5.74 |
| 2 | 10.98 | 11.03 | 11.09 | 11.15 | 11.20 | 11.26 | 11.32 | 11.37 | 11.43 | 11.49 |
| 3 | 16.47 | 16.55 | 16.64 | 16.72 | 16.81 | 16.89 | 16.98 | 17.06 | 17.15 | 17.24 |
| 4 | 21.96 | 22.07 | 22.18 | 22.30 | 22.41 | 22.52 | 22.64 | 22.75 | 22.87 | 22.88 |
| 5 | 27.45 | 27.59 | 27.73 | 27.87 | 28.02 | 28.16 | 28.30 | 28.44 | 28.59 | 28.73 |
| 6 | 32.94 | 33.11 | 33.28 | 33.45 | 33.62 | 33.79 | 33.96 | 34.13 | 34.30 | 34.48 |
| 7 | 38.43 | 38.63 | 38.82 | 39.02 | 39.22 | 39.42 | 39.62 | 39.82 | 40.02 | 40.22 |
| 8 | 43.92 | 44.15 | 44.37 | 44.60 | 44.83 | 45.05 | 45.28 | 45.51 | 45.74 | 45.97 |
| 9 | 49.41 | 49.67 | 49.92 | 50.17 | 50.43 | 50.68 | 50.94 | 51.20 | 51.46 | 51.72 |
| 10 | 54.91 | 55.19 | 55.47 | 55.75 | 56.04 | 56.32 | 56.61 | 56.89 | 57.18 | 57.47 |
| 11 | 60.40 | 60.70 | 61.01 | 61.32 | 61.64 | 61.95 | 62.27 | 62.57 | 62.89 | 63.21 |
| 12 | 65.89 | 66.22 | 66.56 | 66.90 | 67.24 | 67.58 | 67.93 | 68.26 | 68.61 | 68.96 |
| 13 | 71.38 | 71.74 | 72.11 | 72.47 | 72.86 | 73.21 | 73.59 | 73.95 | 74.33 | 74.71 |
| 14 | 76.87 | 77.26 | 77.65 | 78.05 | 78.45 | 78.84 | 79.25 | 79.64 | 80.05 | 80.45 |
| 15 | 82.36 | 82.78 | 83.20 | 83.62 | 84.06 | 84.48 | 84.91 | 85.33 | 85.77 | 86.20 |
| 16 | 87.85 | 88.30 | 88.75 | 89.20 | 89.66 | 90.11 | 90.57 | 91.02 | 91.48 | 91.95 |
| 17 | 93.34 | 93.82 | 94.29 | 94.77 | 95.26 | 95.74 | 96.23 | 96.71 | 97.20 | 97.69 |
| 18 | 98.83 | 99.34 | 99.84 | 100.35 | 100.87 | 101.37 | 101.89 | 102.40 | 102.92 | 103.44 |
| 19 | 104.32 | 104.86 | 105.39 | 105.92 | 106.47 | 107.00 | 107.55 | 108.09 | 108.64 | 109.19 |
| 20 | 109.82 | 110.38 | 110.94 | 111.50 | 112.08 | 112.64 | 113.22 | 113.78 | 114.36 | 114.94 |
| 21 | 115.31 | 115.89 | 116.48 | 117.07 | 117.68 | 118.27 | 118.88 | 119.46 | 120.07 | 120.68 |
| 22 | 120.80 | 121.41 | 122.03 | 122.65 | 123.28 | 123.90 | 124.54 | 125.15 | 125.79 | 126.42 |
| 23 | 126.29 | 126.93 | 127.58 | 128.22 | 128.89 | 129.53 | 130.20 | 130.84 | 131.51 | 132.18 |
| 24 | 131.78 | 132.45 | 133.12 | 133.80 | 134.49 | 135.16 | 135.86 | 136.53 | 137.23 | 137.92 |
| 25 | 137.27 | 137.97 | 138.67 | 139.37 | 140.10 | 140.80 | 141.52 | 142.22 | 142.95 | 143.67 |
| 26 | 142.76 | 143.49 | 144.22 | 144.95 | 145.70 | 146.43 | 147.18 | 147.91 | 148.66 | 149.42 |
| 27 | 148.25 | 149.01 | 149.76 | 150.52 | 151.30 | 152.06 | 152.84 | 153.60 | 154.38 | 155.16 |
| 28 | 153.74 | 154.53 | 155.31 | 156.10 | 156.91 | 157.69 | 158.50 | 159.29 | 160.10 | 160.91 |
| 29 | 159.23 | 160.05 | 160.86 | 161.67 | 162.51 | 163.32 | 164.16 | 164.98 | 165.82 | 166.66 |
| 30 | 164.73 | 165.57 | 166.41 | 167.25 | 168.12 | 168.96 | 169.83 | 170.67 | 171.54 | 172.41 |

CYLINDERS

CYLINDERS in GALLONS.

40 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | 5.77 | 5.80 | 5.83 | 5.86 | 5.89 | 5.92 | 5.95 | 5.98 | 6.00 | 6.03 |
| 2 | 11.55 | 11.61 | 11.66 | 11.72 | 11.78 | 11.84 | 11.90 | 11.96 | 12.01 | 12.07 |
| 3 | 17.32 | 17.41 | 17.50 | 17.58 | 17.67 | 17.76 | 17.85 | 17.94 | 18.02 | 18.11 |
| 4 | 23.10 | 23.22 | 23.33 | 23.45 | 23.56 | 23.68 | 23.80 | 23.92 | 24.03 | 24.15 |
| 5 | 28.88 | 29.02 | 29.17 | 29.31 | 29.46 | 29.60 | 29.75 | 29.90 | 20.04 | 32.19 |
| 6 | 34.65 | 34.83 | 35.00 | 35.17 | 35.35 | 35.52 | 35.70 | 35.88 | 36.05 | 36.23 |
| 7 | 40.43 | 40.63 | 40.83 | 41.04 | 41.24 | 41.44 | 41.65 | 41.86 | 42.06 | 42.27 |
| 8 | 46.20 | 46.44 | 46.67 | 46.90 | 47.13 | 47.36 | 47.60 | 47.84 | 48.07 | 48.31 |
| 9 | 51.98 | 52.24 | 52.50 | 52.76 | 53.02 | 53.28 | 53.55 | 53.82 | 54.08 | 54.35 |
| 10 | 57.76 | 58.05 | 58.34 | 58.63 | 58.92 | 59.21 | 59.50 | 59.80 | 60.09 | 60.39 |
| 11 | 63.53 | 63.85 | 64.17 | 64.49 | 64.81 | 65.13 | 65.45 | 65.78 | 66.09 | 66.42 |
| 12 | 69.31 | 69.66 | 70.00 | 70.35 | 70.70 | 71.05 | 71.40 | 71.76 | 72.10 | 72.46 |
| 13 | 75.08 | 75.46 | 75.84 | 76.21 | 76.59 | 76.97 | 77.35 | 77.74 | 78.11 | 78.50 |
| 14 | 80.86 | 81.27 | 81.67 | 82.08 | 82.48 | 82.89 | 83.30 | 83.72 | 84.12 | 84.54 |
| 15 | 86.64 | 87.07 | 87.15 | 87.94 | 88.38 | 88.81 | 89.25 | 89.70 | 90.13 | 90.58 |
| 16 | 92.41 | 92.88 | 93.34 | 93.83 | 94.27 | 94.73 | 95.20 | 95.68 | 96.14 | 96.62 |
| 17 | 98.19 | 98.68 | 99.17 | 99.67 | 100.16 | 100.65 | 101.15 | 101.66 | 102.15 | 102.66 |
| 18 | 103.96 | 104.49 | 105.01 | 105.53 | 106.05 | 106.57 | 107.10 | 107.64 | 108.16 | 108.70 |
| 19 | 109.74 | 110.29 | 110.84 | 111.39 | 111.94 | 112.49 | 113.05 | 113.62 | 114.17 | 114.74 |
| 20 | 115.52 | 116.10 | 116.68 | 117.26 | 117.84 | 118.42 | 119.00 | 119.60 | 120.18 | 120.78 |
| 21 | 121.29 | 121.90 | 122.51 | 123.12 | 123.73 | 124.34 | 124.95 | 125.58 | 126.18 | 126.81 |
| 22 | 127.07 | 127.71 | 128.34 | 128.98 | 129.62 | 130.26 | 130.90 | 131.56 | 132.19 | 132.85 |
| 23 | 132.84 | 133.51 | 134.18 | 134.84 | 135.51 | 136.18 | 136.85 | 137.54 | 138.20 | 138.89 |
| 24 | 138.62 | 139.42 | 140.01 | 140.71 | 141.40 | 142.10 | 142.80 | 143.52 | 144.21 | 144.93 |
| 25 | 144.40 | 145.22 | 145.85 | 146.57 | 147.30 | 148.02 | 148.75 | 149.50 | 150.22 | 150.97 |
| 26 | 150.17 | 151.03 | 151.68 | 152.43 | 153.19 | 153.94 | 154.70 | 155.48 | 156.23 | 157.01 |
| 27 | 155.95 | 156.83 | 157.51 | 158.30 | 159.08 | 159.86 | 160.65 | 161.46 | 162.24 | 163.05 |
| 28 | 161.72 | 162.64 | 163.35 | 164.16 | 164.97 | 165.78 | 166.60 | 167.44 | 168.25 | 169.09 |
| 29 | 167.50 | 168.44 | 169.18 | 170.02 | 170.86 | 171.70 | 172.55 | 173.42 | 174.26 | 175.13 |
| 30 | 173.28 | 174.25 | 175.02 | 175.89 | 176.76 | 177.63 | 178.50 | 179.40 | 180.27 | 181.17 |

CYLINDERS

CYLINDERS in GALLONS.

41 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | 6.06 | 6.09 | 6.12 | 6.15 | 6.18 | 6.21 | 6.24 | 6.27 | 6.30 | 6.33 |
| 2 | 12.13 | 12.18 | 12.24 | 12.30 | 12.36 | 12.42 | 12.48 | 12.54 | 12.60 | 12.66 |
| 3 | 18.18 | 18.27 | 18.36 | 18.45 | 18.54 | 18.63 | 18.72 | 18.81 | 18.90 | 18.99 |
| 4 | 24.27 | 24.36 | 24.48 | 24.60 | 24.72 | 24.84 | 24.96 | 25.08 | 25.20 | 25.32 |
| 5 | 20.34 | 30.45 | 30.60 | 30.75 | 30.90 | 31.05 | 31.20 | 31.35 | 31.50 | 31.65 |
| 6 | 36.40 | 36.58 | 36.76 | 36.94 | 37.10 | 37.30 | 37.48 | 37.66 | 37.84 | 38.02 |
| 7 | 42.47 | 42.68 | 42.88 | 43.09 | 43.30 | 43.51 | 43.72 | 43.93 | 44.14 | 44.35 |
| 8 | 48.54 | 48.78 | 49.01 | 49.25 | 49.49 | 49.73 | 49.97 | 50.21 | 50.45 | 50.69 |
| 9 | 54.61 | 54.88 | 55.34 | 55.41 | 55.78 | 55.95 | 56.22 | 56.49 | 56.76 | 57.03 |
| 10 | 60.68 | 60.98 | 61.27 | 61.57 | 61.87 | 62.17 | 62.47 | 62.77 | 63.07 | 63.37 |
| 11 | 66.74 | 67.07 | 67.39 | 67.72 | 68.05 | 68.38 | 68.71 | 69.04 | 69.37 | 69.70 |
| 12 | 72.81 | 73.17 | 73.52 | 73.88 | 74.24 | 74.60 | 74.96 | 75.32 | 75.68 | 76.04 |
| 13 | 78.88 | 79.27 | 79.65 | 80.04 | 80.43 | 80.82 | 81.21 | 81.60 | 81.99 | 82.38 |
| 14 | 84.95 | 85.37 | 85.77 | 86.19 | 86.61 | 87.03 | 87.45 | 87.87 | 88.29 | 88.71 |
| 15 | 91.02 | 91.47 | 91.90 | 92.35 | 92.80 | 93.25 | 93.70 | 94.15 | 94.60 | 95.05 |
| 16 | 97.09 | 97.56 | 98.03 | 98.51 | 98.99 | 99.47 | 99.95 | 100.43 | 101.04 | 101.39 |
| 17 | 103.15 | 103.66 | 104.15 | 104.60 | 105.17 | 105.68 | 106.19 | 106.70 | 107.21 | 107.72 |
| 18 | 109.22 | 109.76 | 110.28 | 110.82 | 111.36 | 111.80 | 112.44 | 112.98 | 113.52 | 114.06 |
| 19 | 115.29 | 115.86 | 116.41 | 116.98 | 117.55 | 118.12 | 118.69 | 119.26 | 119.83 | 120.40 |
| 20 | 121.36 | 121.96 | 122.54 | 123.14 | 123.74 | 124.34 | 124.94 | 125.54 | 126.14 | 126.74 |
| 21 | 127.42 | 127.05 | 128.66 | 129.29 | 129.92 | 130.55 | 131.18 | 131.81 | 132.44 | 133.07 |
| 22 | 133.49 | 134.15 | 134.79 | 135.45 | 136.11 | 136.77 | 137.43 | 138.09 | 138.75 | 139.41 |
| 23 | 139.56 | 140.25 | 140.92 | 141.61 | 142.30 | 142.99 | 143.68 | 144.37 | 145.06 | 145.75 |
| 24 | 145.63 | 146.35 | 147.04 | 147.76 | 148.48 | 149.20 | 149.92 | 150.64 | 151.36 | 152.08 |
| 25 | 151.70 | 152.45 | 153.17 | 153.92 | 154.67 | 155.42 | 156.17 | 156.92 | 157.67 | 158.42 |
| 26 | 157.76 | 158.58 | 159.30 | 160.08 | 160.80 | 161.64 | 162.42 | 163.20 | 163.98 | 164.76 |
| 27 | 163.83 | 164.64 | 165.42 | 166.23 | 167.04 | 167.85 | 168.66 | 169.47 | 170.28 | 171.09 |
| 28 | 169.90 | 170.74 | 171.55 | 172.39 | 173.23 | 174.07 | 174.83 | 175.75 | 176.59 | 177.43 |
| 29 | 175.97 | 176.84 | 177.68 | 178.55 | 179.42 | 180.29 | 181.16 | 182.03 | 182.90 | 183.77 |
| 30 | 182.04 | 182.94 | 183.81 | 184.71 | 185.61 | 186.51 | 187.41 | 188.31 | 189.21 | 190.11 |

CYLINDERS

CYLINDERS in GALLONS.

42 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | . | .7 | .8 | .9 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | 6.35 | 6.39 | 6.42 | 6.45 | 6.49 | 6.52 | 6.55 | 6.58 | 6.61 | 6.64 |
| 2 | 12.73 | 12.79 | 12.85 | 12.91 | 12.98 | 13.04 | 13.10 | 13.16 | 13.22 | 13.28 |
| 3 | 19.10 | 19.19 | 19.28 | 19.37 | 19.47 | 19.56 | 19.65 | 19.74 | 19.83 | 19.93 |
| 4 | 25.47 | 25.59 | 25.71 | 25.83 | 25.96 | 26.08 | 26.20 | 26.32 | 26.45 | 26.57 |
| 5 | 31.84 | 31.99 | 32.14 | 32.29 | 32.45 | 32.60 | 32.75 | 32.91 | 33.06 | 33.22 |
| 6 | 38.20 | 38.38 | 38.57 | 38.75 | 38.94 | 39.12 | 39.30 | 39.49 | 39.67 | 39.86 |
| 7 | 44.47 | 44.78 | 45.00 | 45.21 | 45.43 | 45.64 | 45.85 | 46.07 | 46.29 | 46.50 |
| 8 | 50.94 | 51.18 | 51.43 | 51.67 | 51.92 | 52.16 | 52.40 | 52.65 | 52.90 | 53.15 |
| 9 | 57.31 | 57.58 | 57.86 | 58.13 | 58.41 | 58.68 | 58.95 | 59.22 | 59.51 | 59.79 |
| 10 | 63.68 | 63.98 | 64.29 | 64.59 | 64.90 | 65.20 | 65.51 | 65.82 | 66.13 | 66.44 |
| 11 | 70.04 | 70.37 | 70.71 | 71.04 | 71.39 | 71.72 | 72.06 | 72.40 | 72.74 | 73.08 |
| 12 | 76.41 | 76.77 | 77.14 | 77.50 | 77.88 | 78.24 | 78.61 | 78.98 | 79.35 | 79.72 |
| 13 | 82.78 | 83.17 | 83.57 | 83.96 | 84.37 | 84.76 | 85.16 | 85.56 | 85.96 | 86.37 |
| 14 | 89.15 | 89.57 | 90.00 | 90.42 | 90.86 | 91.28 | 91.71 | 92.14 | 92.58 | 93.01 |
| 15 | 95.52 | 95.97 | 96.43 | 96.88 | 97.35 | 97.80 | 98.26 | 98.73 | 99.19 | 99.66 |
| 16 | 101.88 | 102.36 | 102.86 | 103.34 | 103.84 | 104.32 | 104.81 | 105.31 | 105.80 | 106.30 |
| 17 | 108.25 | 108.76 | 109.29 | 109.80 | 110.13 | 110.84 | 111.36 | 111.89 | 112.42 | 112.94 |
| 18 | 114.62 | 115.16 | 115.74 | 116.26 | 116.82 | 117.36 | 117.91 | 118.47 | 119.07 | 119.59 |
| 19 | 120.99 | 121.56 | 122.15 | 122.72 | 123.31 | 123.88 | 124.46 | 125.05 | 125.64 | 126.23 |
| 20 | 127.36 | 127.96 | 128.58 | 129.18 | 129.80 | 130.40 | 131.02 | 131.64 | 132.26 | 132.88 |
| 21 | 133.72 | 134.35 | 135.00 | 135.63 | 136.29 | 136.92 | 137.57 | 138.22 | 138.87 | 139.52 |
| 22 | 140.09 | 140.75 | 141.43 | 142.09 | 142.78 | 143.44 | 144.12 | 144.80 | 145.48 | 146.16 |
| 23 | 146.64 | 147.15 | 147.86 | 148.55 | 149.27 | 149.96 | 150.67 | 151.38 | 152.09 | 152.81 |
| 24 | 152.83 | 153.55 | 154.29 | 155.01 | 155.76 | 156.48 | 157.22 | 157.96 | 158.71 | 159.45 |
| 25 | 159.20 | 159.95 | 160.50 | 161.25 | 162.25 | 163.00 | 163.75 | 164.50 | 165.25 | 166.00 |
| 26 | 165.36 | 166.14 | 166.92 | 167.70 | 168.74 | 169.52 | 170.30 | 171.08 | 171.86 | 172.64 |
| 27 | 171.72 | 172.53 | 173.34 | 174.15 | 175.23 | 176.04 | 176.85 | 177.66 | 178.47 | 179.28 |
| 28 | 178.08 | 178.92 | 179.76 | 180.60 | 181.72 | 182.56 | 183.40 | 184.24 | 185.08 | 185.92 |
| 29 | 184.44 | 185.31 | 186.18 | 187.05 | 188.21 | 189.08 | 189.95 | 190.82 | 191.69 | 192.56 |
| 30 | 190.80 | 191.70 | 192.60 | 193.50 | 194.70 | 195.60 | 196.50 | 197.40 | 198.30 | 199.20 |

(E e)

CYLINDERS

CYLINDERS in GALLONS.

43 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | 6.67 | 6.70 | 6.73 | 6.76 | 6.79 | 6.83 | 6.86 | 6.89 | 6.92 | 6.95 |
| 2 | 13.35 | 13.41 | 13.47 | 13.53 | 13.59 | 13.66 | 13.72 | 13.78 | 13.85 | 13.91 |
| 3 | 20.02 | 20.11 | 20.21 | 20.30 | 20.39 | 20.49 | 20.58 | 20.58 | 20.77 | 20.87 |
| 4 | 26.70 | 26.82 | 26.94 | 27.07 | 27.19 | 27.32 | 27.44 | 27.57 | 27.70 | 27.82 |
| 5 | 33.37 | 33.53 | 33.68 | 33.84 | 33.99 | 34.15 | 34.31 | 34.47 | 34.62 | 34.78 |
| 6 | 40.05 | 40.23 | 40.42 | 40.60 | 40.79 | 40.98 | 41.17 | 41.36 | 41.55 | 41.74 |
| 7 | 46.72 | 46.94 | 47.15 | 47.37 | 47.59 | 47.81 | 48.03 | 48.25 | 48.47 | 48.69 |
| 8 | 53.40 | 53.64 | 53.89 | 54.14 | 54.39 | 54.64 | 54.89 | 55.15 | 55.40 | 55.65 |
| 9 | 60.07 | 60.35 | 60.63 | 61.01 | 61.19 | 61.47 | 61.75 | 62.04 | 62.32 | 62.61 |
| 10 | 66.75 | 67.06 | 67.37 | 67.68 | 67.99 | 68.31 | 68.62 | 68.94 | 69.25 | 69.57 |
| 11 | 73.42 | 73.76 | 74.10 | 74.44 | 74.78 | 75.14 | 75.48 | 75.83 | 76.17 | 76.52 |
| 12 | 80.10 | 80.47 | 80.84 | 81.21 | 81.58 | 81.97 | 82.34 | 82.72 | 83.10 | 83.48 |
| 13 | 86.77 | 87.17 | 87.58 | 87.98 | 88.38 | 88.80 | 89.20 | 89.62 | 90.02 | 90.44 |
| 14 | 93.45 | 93.88 | 94.31 | 94.75 | 95.18 | 95.63 | 96.06 | 96.41 | 96.95 | 97.39 |
| 15 | 100.12 | 100.59 | 101.05 | 101.52 | 101.98 | 102.46 | 102.73 | 103.41 | 103.87 | 104.35 |
| 16 | 106.80 | 107.29 | 107.79 | 108.28 | 108.78 | 109.29 | 109.79 | 110.30 | 110.80 | 111.31 |
| 17 | 113.47 | 114.00 | 114.52 | 115.05 | 115.58 | 116.12 | 116.65 | 117.19 | 117.72 | 118.26 |
| 18 | 120.15 | 120.70 | 121.26 | 121.82 | 122.38 | 122.95 | 123.51 | 124.09 | 124.65 | 125.22 |
| 19 | 126.82 | 127.40 | 128.00 | 128.59 | 129.18 | 129.78 | 130.37 | 130.98 | 131.57 | 132.18 |
| 20 | 133.50 | 134.12 | 134.74 | 135.36 | 135.98 | 136.62 | 137.24 | 137.88 | 138.50 | 139.14 |
| 21 | 140.17 | 140.82 | 141.47 | 142.12 | 142.77 | 143.45 | 144.10 | 144.87 | 145.42 | 146.09 |
| 22 | 146.85 | 147.53 | 148.21 | 148.89 | 149.57 | 150.28 | 150.96 | 151.66 | 152.35 | 153.05 |
| 23 | 153.52 | 154.23 | 154.95 | 155.66 | 156.37 | 157.11 | 157.82 | 159.56 | 159.27 | 160.01 |
| 24 | 160.20 | 160.94 | 161.68 | 162.43 | 163.17 | 163.94 | 164.68 | 165.45 | 166.20 | 166.98 |
| 25 | 166.87 | 167.65 | 168.42 | 169.20 | 169.97 | 170.77 | 171.55 | 172.35 | 173.12 | 173.92 |
| 26 | 173.55 | 174.35 | 175.16 | 175.96 | 176.77 | 177.60 | 178.41 | 179.24 | 180.05 | 180.88 |
| 27 | 180.22 | 181.06 | 181.89 | 182.73 | 183.57 | 184.43 | 185.27 | 186.13 | 186.97 | 187.83 |
| 28 | 186.90 | 187.76 | 188.63 | 189.50 | 190.37 | 191.26 | 192.13 | 193.03 | 193.90 | 194.89 |
| 29 | 193.57 | 194.47 | 195.37 | 196.27 | 197.17 | 198.09 | 198.99 | 199.86 | 200.82 | 201.75 |
| 30 | 200.25 | 201.18 | 202.11 | 203.04 | 203.97 | 204.93 | 205.86 | 206.82 | 207.75 | 208.71 |

CYLINDERS

CYLINDERS in GALLONS.

44 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | 6.98 | 7.02 | 7.05 | 7.08 | 7.11 | 7.14 | 7.18 | 7.21 | 7.24 | 7.27 |
| 2 | 13.97 | 14.04 | 14.10 | 14.16 | 14.23 | 14.29 | 14.36 | 14.42 | 14.49 | 14.55 |
| 3 | 20.96 | 21.06 | 21.15 | 21.25 | 21.34 | 21.44 | 21.54 | 21.63 | 21.73 | 21.83 |
| 4 | 27.95 | 28.08 | 28.20 | 28.33 | 28.46 | 28.59 | 28.72 | 28.85 | 28.98 | 29.11 |
| 5 | 34.94 | 35.10 | 35.26 | 35.42 | 35.58 | 35.74 | 35.90 | 36.06 | 36.22 | 36.39 |
| 6 | 41.93 | 42.12 | 42.31 | 42.50 | 42.69 | 42.88 | 43.08 | 43.27 | 43.47 | 43.66 |
| 7 | 48.92 | 49.14 | 49.36 | 49.58 | 49.81 | 50.03 | 50.26 | 50.49 | 50.71 | 50.94 |
| 8 | 55.91 | 56.16 | 56.41 | 56.67 | 56.92 | 57.18 | 57.44 | 57.70 | 57.96 | 58.22 |
| 9 | 62.90 | 63.18 | 63.46 | 63.75 | 64.04 | 64.33 | 64.62 | 64.91 | 65.20 | 65.50 |
| 10 | 69.89 | 70.21 | 70.52 | 60.84 | 71.16 | 71.48 | 71.81 | 72.13 | 72.45 | 72.78 |
| 11 | 76.87 | 77.23 | 77.57 | 77.92 | 78.27 | 78.62 | 78.99 | 79.34 | 79.69 | 80.05 |
| 12 | 83.86 | 84.25 | 84.62 | 85.00 | 85.39 | 85.77 | 86.17 | 86.55 | 86.94 | 87.33 |
| 13 | 90.85 | 91.27 | 91.67 | 92.09 | 92.50 | 92.92 | 93.35 | 93.76 | 94.18 | 94.60 |
| 14 | 97.84 | 98.29 | 98.72 | 99.17 | 99.62 | 100.07 | 100.53 | 100.98 | 101.43 | 101.89 |
| 15 | 104.83 | 105.31 | 105.78 | 106.26 | 106.74 | 107.22 | 107.71 | 108.19 | 108.67 | 109.17 |
| 16 | 111.82 | 112.33 | 112.83 | 113.34 | 113.85 | 114.36 | 114.89 | 115.40 | 115.92 | 116.44 |
| 17 | 118.81 | 119.35 | 119.88 | 120.42 | 120.97 | 121.51 | 122.07 | 122.62 | 123.16 | 123.72 |
| 18 | 125.80 | 126.37 | 126.93 | 127.51 | 128.08 | 128.66 | 129.25 | 129.83 | 130.41 | 130.98 |
| 19 | 132.79 | 133.39 | 133.98 | 134.59 | 135.20 | 135.81 | 136.43 | 137.04 | 137.65 | 138.28 |
| 20 | 139.78 | 140.42 | 141.04 | 141.68 | 142.32 | 142.96 | 143.62 | 144.26 | 144.90 | 145.56 |
| 21 | 146.76 | 147.44 | 148.09 | 148.78 | 149.43 | 150.10 | 150.80 | 151.47 | 152.14 | 152.83 |
| 22 | 153.75 | 154.46 | 155.14 | 155.84 | 156.55 | 157.25 | 157.98 | 158.68 | 159.39 | 160.11 |
| 23 | 160.74 | 161.48 | 162.19 | 162.93 | 163.66 | 164.40 | 165.16 | 165.89 | 166.63 | 167.39 |
| 24 | 167.73 | 168.50 | 169.24 | 170.01 | 170.78 | 171.55 | 172.34 | 173.11 | 173.88 | 174.67 |
| 25 | 174.72 | 175.52 | 176.29 | 177.10 | 177.90 | 178.70 | 179.52 | 180.32 | 181.12 | 181.95 |
| 26 | 181.71 | 182.54 | 183.35 | 184.18 | 185.01 | 185.84 | 186.70 | 187.53 | 188.37 | 189.22 |
| 27 | 188.70 | 189.56 | 190.40 | 191.26 | 192.13 | 192.99 | 193.88 | 194.75 | 195.61 | 196.50 |
| 28 | 195.69 | 196.58 | 197.45 | 198.35 | 199.24 | 200.06 | 201.06 | 201.96 | 202.86 | 203.78 |
| 29 | 202.68 | 203.60 | 204.50 | 205.43 | 206.36 | 207.29 | 208.24 | 209.17 | 210.10 | 211.06 |
| 30 | 209.67 | 210.63 | 211.56 | 212.52 | 213.48 | 214.44 | 215.43 | 216.39 | 217.35 | 218.34 |

(E e 2)

CYLINDERS

CYLINDERS in GALLONS.

45 Inches Diameter.

| Depth. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | 7.31 | 7.34 | 7.37 | 7.40 | 7.44 | 7.47 | 7.50 | 7.53 | 7.57 | 7.60 |
| 2 | 14.62 | 14.68 | 14.74 | 14.81 | 14.88 | 14.94 | 15.00 | 15.06 | 15.14 | 15.20 |
| 3 | 21.93 | 22.02 | 22.11 | 22.22 | 22.32 | 22.41 | 22.50 | 22.59 | 22.71 | 22.80 |
| 4 | 29.24 | 29.36 | 29.48 | 29.63 | 29.76 | 29.88 | 30.00 | 20.12 | 30.28 | 30.40 |
| 5 | 36.55 | 36.70 | 36.85 | 37.04 | 37.20 | 37.35 | 37.50 | 37.65 | 37.85 | 38.00 |
| 6 | 43.86 | 44.05 | 44.25 | 44.44 | 44.64 | 44.83 | 45.03 | 45.23 | 45.43 | 45.63 |
| 7 | 51.17 | 51.39 | 51.62 | 51.85 | 52.08 | 52.31 | 52.54 | 52.77 | 53.00 | 53.23 |
| 8 | 58.48 | 58.73 | 59.00 | 59.26 | 59.52 | 59.78 | 60.04 | 60.31 | 60.57 | 60.84 |
| 9 | 65.79 | 66.07 | 66.37 | 66.67 | 66.96 | 67.25 | 67.55 | 67.85 | 68.14 | 68.44 |
| 10 | 73.10 | 73.42 | 73.75 | 74.08 | 74.41 | 74.73 | 75.06 | 75.39 | 75.72 | 76.05 |
| 11 | 80.41 | 80.76 | 81.12 | 81.48 | 81.85 | 82.20 | 82.56 | 82.92 | 83.29 | 83.65 |
| 12 | 87.72 | 88.10 | 88.50 | 88.89 | 89.29 | 89.67 | 90.07 | 90.46 | 90.86 | 91.26 |
| 13 | 95.03 | 95.44 | 95.87 | 96.30 | 96.73 | 97.14 | 97.57 | 98.00 | 98.43 | 98.86 |
| 14 | 102.34 | 102.78 | 103.25 | 103.71 | 104.17 | 104.62 | 105.08 | 105.54 | 106.00 | 106.47 |
| 15 | 109.65 | 110.13 | 110.62 | 111.12 | 111.61 | 112.09 | 112.59 | 113.08 | 113.58 | 114.07 |
| 16 | 116.96 | 117.47 | 118.00 | 118.52 | 119.05 | 119.56 | 120.09 | 120.62 | 121.15 | 121.68 |
| 17 | 124.27 | 124.81 | 125.37 | 125.93 | 126.39 | 127.04 | 127.60 | 128.16 | 128.72 | 129.28 |
| 18 | 131.58 | 132.15 | 132.75 | 133.34 | 133.93 | 134.51 | 135.10 | 135.70 | 136.21 | 136.89 |
| 19 | 138.89 | 139.49 | 140.12 | 140.75 | 141.37 | 141.98 | 142.61 | 143.24 | 143.86 | 144.49 |
| 20 | 146.20 | 146.84 | 147.50 | 148.16 | 148.82 | 149.46 | 150.12 | 150.78 | 151.44 | 152.10 |
| 21 | 153.51 | 154.18 | 154.87 | 155.56 | 156.26 | 156.93 | 157.62 | 158.31 | 159.01 | 159.70 |
| 22 | 160.82 | 161.52 | 162.25 | 162.97 | 163.70 | 164.40 | 165.13 | 165.85 | 166.58 | 167.31 |
| 23 | 168.13 | 168.56 | 169.62 | 170.38 | 171.14 | 171.87 | 172.63 | 173.39 | 174.15 | 174.91 |
| 24 | 175.34 | 176.20 | 177.00 | 177.79 | 178.58 | 179.35 | 180.14 | 180.93 | 181.72 | 182.52 |
| 25 | 182.75 | 183.55 | 184.37 | 185.20 | 186.02 | 186.82 | 187.65 | 188.47 | 189.30 | 190.12 |
| 26 | 190.06 | 190.89 | 191.75 | 192.60 | 193.46 | 194.29 | 195.15 | 196.01 | 196.87 | 197.73 |
| 27 | 197.37 | 198.83 | 199.12 | 200.01 | 200.90 | 201.77 | 202.66 | 203.55 | 204.44 | 205.33 |
| 28 | 204.68 | 205.57 | 206.50 | 207.42 | 208.34 | 209.24 | 210.16 | 211.09 | 212.01 | 212.94 |
| 29 | 211.99 | 212.91 | 213.77 | 214.83 | 215.78 | 216.71 | 217.67 | 218.63 | 219.59 | 220.54 |
| 30 | 219.30 | 220.26 | 221.25 | 222.24 | 223.23 | 224.19 | 225.18 | 226.17 | 227.16 | 228.15 |

A TABLE

A
T A B L E

Shewing the

AREAS *of* CIRCLES

I N

G A L L O N S

A N D

Milleffimal P A R T S,

Calculated to every *Tenth* Part of an Inch
of the Diameter, from *Thirty Five* to *One
Hundred and Forty* Inches.

CIRCLES AREAS.

In GALLONS.

| Diamet. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 36 | 4.678 | 4.704 | 4.730 | 4.756 | 4.783 | 4.809 | 4.836 | 4.862 | 4.888 | 4.915 |
| 37 | 4.942 | 4.968 | 4.995 | 5.022 | 5.049 | 5.076 | 5.103 | 5.131 | 5.158 | 5.185 |
| 38 | 5.212 | 5.240 | 5.267 | 5.295 | 5.323 | 5.351 | 5.378 | 5.406 | 5.434 | 5.462 |
| 39 | 5.491 | 5.519 | 5.547 | 5.575 | 5.604 | 5.632 | 5.661 | 5.689 | 5.718 | 5.747 |
| 40 | 5.776 | 5.805 | 5.834 | 5.863 | 5.892 | 5.921 | 5.950 | 5.980 | 6.009 | 6.039 |
| 41 | 6.068 | 6.098 | 6.127 | 6.157 | 6.187 | 6.217 | 6.247 | 6.277 | 6.307 | 6.337 |
| 42 | 6.368 | 6.398 | 6.429 | 6.459 | 6.490 | 6.520 | 6.551 | 6.582 | 6.613 | 6.644 |
| 43 | 6.675 | 6.706 | 6.737 | 6.768 | 6.799 | 6.831 | 6.862 | 6.894 | 6.925 | 6.957 |
| 44 | 6.989 | 7.021 | 7.052 | 7.084 | 7.116 | 7.148 | 7.181 | 7.213 | 7.245 | 7.278 |
| 45 | 7.310 | 7.342 | 7.375 | 7.408 | 7.441 | 7.473 | 7.506 | 7.539 | 7.572 | 7.605 |
| 46 | 7.639 | 7.672 | 7.705 | 7.739 | 7.772 | 7.805 | 7.839 | 7.873 | 7.907 | 7.940 |
| 47 | 7.974 | 8.008 | 8.042 | 8.076 | 8.111 | 8.145 | 8.179 | 8.214 | 8.248 | 8.283 |
| 48 | 8.317 | 8.352 | 8.387 | 8.422 | 8.456 | 8.491 | 8.526 | 8.562 | 8.597 | 8.632 |
| 49 | 8.667 | 8.703 | 8.738 | 8.774 | 8.809 | 8.845 | 8.881 | 8.917 | 8.953 | 8.989 |
| 50 | 9.025 | 9.061 | 9.097 | 9.133 | 9.170 | 9.206 | 9.243 | 9.279 | 9.316 | 9.353 |
| 51 | 9.389 | 9.426 | 9.463 | 9.500 | 9.537 | 9.574 | 9.612 | 9.649 | 9.686 | 9.724 |
| 52 | 9.761 | 9.799 | 9.836 | 9.874 | 9.912 | 9.950 | 9.988 | 10.026 | 10.064 | 10.102 |
| 53 | 10.140 | 10.179 | 10.217 | 10.255 | 10.294 | 10.333 | 10.371 | 10.410 | 10.449 | 10.487 |
| 54 | 10.527 | 10.567 | 10.605 | 10.644 | 10.683 | 10.722 | 10.762 | 10.801 | 10.841 | 10.885 |
| 55 | 10.920 | 10.960 | 11.000 | 11.040 | 11.079 | 11.120 | 11.160 | 11.200 | 11.240 | 11.280 |
| 56 | 11.321 | 11.361 | 11.402 | 11.442 | 11.483 | 11.524 | 11.565 | 11.605 | 11.646 | 11.688 |
| 57 | 11.729 | 11.770 | 11.811 | 11.852 | 11.894 | 11.935 | 11.977 | 12.019 | 12.060 | 12.102 |
| 58 | 12.144 | 12.186 | 12.228 | 12.270 | 12.312 | 12.354 | 12.396 | 12.439 | 12.481 | 12.524 |
| 59 | 12.566 | 12.609 | 12.652 | 12.694 | 12.737 | 12.780 | 12.823 | 12.866 | 12.909 | 12.953 |
| 60 | 12.996 | 13.039 | 13.082 | 13.126 | 13.170 | 13.213 | 13.257 | 13.301 | 13.344 | 13.388 |
| 61 | 13.433 | 13.477 | 13.521 | 13.565 | 13.609 | 13.654 | 13.698 | 13.743 | 13.787 | 13.832 |
| 62 | 13.877 | 13.921 | 13.966 | 14.011 | 14.056 | 14.101 | 14.146 | 14.192 | 14.237 | 14.282 |
| 63 | 14.328 | 14.373 | 14.419 | 14.465 | 14.510 | 14.556 | 14.602 | 14.648 | 14.694 | 14.740 |
| 64 | 14.786 | 14.833 | 14.879 | 14.925 | 14.972 | 15.018 | 15.065 | 15.111 | 15.158 | 15.205 |
| 65 | 15.252 | 15.299 | 15.346 | 15.393 | 15.440 | 15.488 | 15.535 | 15.582 | 15.630 | 15.677 |

CIRCLES

CIRCLES AREAS.

In GALLONS.

| Diamet. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 66 | 15.725 | 15.773 | 15.820 | 15.868 | 15.916 | 15.964 | 16.012 | 16.060 | 16.108 | 16.157 |
| 67 | 16.205 | 16.253 | 16.302 | 16.351 | 16.399 | 16.448 | 16.497 | 16.545 | 16.594 | 16.643 |
| 68 | 16.692 | 16.741 | 16.791 | 16.840 | 16.889 | 16.939 | 16.988 | 17.038 | 17.088 | 17.137 |
| 69 | 17.187 | 17.237 | 17.287 | 17.337 | 17.387 | 17.437 | 17.487 | 17.538 | 17.588 | 17.638 |
| 70 | 17.689 | 17.739 | 17.790 | 17.841 | 17.892 | 17.942 | 17.993 | 18.044 | 18.095 | 18.147 |
| 71 | 18.198 | 18.249 | 18.300 | 18.352 | 18.403 | 18.455 | 18.507 | 18.558 | 18.610 | 18.662 |
| 72 | 18.714 | 18.766 | 18.818 | 18.870 | 18.922 | 18.975 | 19.027 | 19.080 | 19.132 | 19.185 |
| 73 | 19.237 | 19.290 | 19.343 | 19.396 | 19.449 | 19.502 | 19.555 | 19.608 | 19.661 | 19.715 |
| 74 | 19.768 | 19.822 | 19.875 | 19.929 | 19.982 | 20.036 | 20.090 | 20.144 | 20.198 | 20.252 |
| 75 | 20.306 | 20.360 | 20.414 | 20.469 | 20.523 | 20.578 | 20.632 | 20.687 | 20.742 | 20.796 |
| 76 | 20.851 | 20.906 | 20.961 | 21.016 | 21.071 | 21.126 | 21.182 | 21.237 | 21.292 | 21.348 |
| 77 | 21.403 | 21.459 | 21.515 | 21.571 | 21.626 | 21.682 | 21.738 | 21.794 | 21.851 | 21.907 |
| 78 | 21.963 | 22.019 | 22.076 | 22.132 | 22.189 | 22.245 | 22.302 | 22.359 | 22.416 | 22.473 |
| 79 | 22.530 | 22.587 | 22.644 | 22.701 | 22.759 | 22.816 | 22.873 | 22.931 | 22.988 | 23.046 |
| 80 | 23.104 | 23.162 | 23.219 | 23.277 | 23.335 | 23.393 | 23.452 | 23.510 | 23.568 | 23.627 |
| 81 | 23.685 | 23.744 | 23.802 | 23.861 | 23.920 | 23.978 | 24.037 | 24.096 | 24.155 | 24.214 |
| 82 | 24.273 | 24.333 | 24.392 | 24.451 | 24.511 | 24.570 | 24.630 | 24.690 | 24.749 | 24.809 |
| 83 | 24.869 | 24.929 | 24.989 | 25.049 | 25.109 | 25.170 | 25.230 | 25.290 | 25.351 | 25.411 |
| 84 | 25.472 | 25.533 | 25.593 | 25.654 | 25.715 | 25.776 | 25.837 | 25.898 | 25.959 | 26.021 |
| 85 | 26.082 | 26.143 | 26.205 | 26.266 | 26.328 | 26.390 | 26.452 | 26.513 | 26.575 | 26.637 |
| 86 | 26.699 | 26.761 | 26.824 | 26.886 | 26.948 | 27.011 | 27.073 | 27.136 | 27.198 | 27.261 |
| 87 | 27.324 | 27.387 | 27.450 | 27.513 | 27.576 | 27.639 | 27.702 | 27.765 | 27.829 | 27.892 |
| 88 | 27.956 | 28.019 | 28.083 | 28.146 | 28.210 | 28.274 | 28.338 | 28.402 | 28.466 | 28.530 |
| 89 | 28.595 | 28.659 | 28.723 | 28.788 | 28.852 | 28.917 | 28.981 | 29.046 | 29.111 | 29.176 |
| 90 | 29.241 | 29.306 | 29.371 | 29.436 | 29.501 | 29.567 | 29.632 | 29.697 | 29.763 | 29.829 |
| 91 | 29.894 | 29.960 | 30.026 | 30.092 | 30.158 | 30.224 | 30.290 | 30.356 | 30.422 | 30.488 |
| 92 | 30.555 | 30.621 | 30.688 | 30.754 | 30.821 | 30.888 | 30.955 | 31.022 | 31.089 | 31.156 |
| 93 | 31.223 | 31.290 | 31.357 | 31.424 | 31.492 | 31.559 | 31.627 | 31.694 | 31.762 | 31.830 |
| 94 | 31.898 | 31.966 | 32.034 | 32.102 | 32.170 | 32.238 | 32.306 | 32.375 | 32.443 | 32.511 |
| 95 | 32.580 | 32.647 | 32.717 | 32.786 | 32.895 | 32.924 | 32.993 | 33.062 | 33.131 | 33.200 |

CIRCLES

CIRCLES AREAS.

In GALLONS.

| Diamet. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 96 | 33.270 | 33.339 | 33.408 | 33.478 | 33.547 | 33.617 | 33.687 | 33.757 | 33.826 | 33.896 |
| 97 | 33.966 | 34.036 | 34.107 | 34.177 | 34.247 | 34.317 | 34.388 | 34.458 | 34.529 | 34.600 |
| 98 | 34.679 | 34.741 | 34.812 | 34.883 | 34.954 | 35.025 | 35.096 | 35.167 | 35.239 | 35.310 |
| 99 | 35.381 | 35.453 | 35.525 | 35.596 | 35.668 | 35.740 | 35.812 | 35.884 | 35.956 | 36.028 |
| 100 | 36.100 | 36.172 | 36.244 | 36.317 | 36.389 | 36.462 | 36.534 | 36.607 | 36.680 | 36.753 |
| 101 | 36.825 | 36.898 | 36.971 | 37.045 | 37.118 | 37.191 | 37.264 | 37.338 | 37.411 | 37.485 |
| 102 | 37.558 | 37.632 | 37.706 | 37.780 | 37.853 | 37.927 | 38.001 | 38.076 | 38.150 | 38.224 |
| 103 | 38.298 | 38.373 | 38.447 | 38.522 | 38.596 | 38.671 | 38.746 | 38.821 | 38.896 | 38.971 |
| 104 | 39.045 | 39.121 | 39.191 | 39.271 | 39.346 | 39.422 | 39.497 | 39.573 | 39.649 | 39.724 |
| 105 | 39.800 | 39.876 | 39.952 | 40.028 | 40.104 | 40.180 | 40.256 | 40.332 | 40.409 | 40.485 |
| 106 | 40.562 | 40.638 | 40.715 | 40.792 | 40.868 | 40.945 | 41.022 | 41.099 | 41.176 | 41.253 |
| 107 | 41.331 | 41.408 | 41.485 | 41.563 | 41.640 | 41.718 | 41.796 | 41.873 | 41.951 | 42.029 |
| 108 | 42.107 | 42.185 | 42.263 | 42.341 | 42.419 | 42.498 | 42.576 | 42.654 | 42.733 | 42.813 |
| 109 | 42.890 | 42.969 | 43.048 | 43.127 | 43.206 | 43.285 | 43.364 | 43.443 | 43.522 | 43.601 |
| 110 | 43.681 | 43.760 | 43.840 | 43.919 | 44.000 | 44.079 | 44.159 | 44.239 | 44.318 | 44.399 |
| 111 | 44.479 | 44.559 | 44.639 | 44.719 | 44.800 | 44.880 | 44.961 | 45.041 | 45.122 | 45.203 |
| 112 | 45.284 | 45.365 | 45.446 | 45.527 | 45.608 | 45.689 | 45.770 | 45.851 | 45.933 | 46.014 |
| 113 | 46.096 | 46.178 | 46.250 | 46.341 | 46.423 | 46.503 | 46.587 | 46.669 | 46.751 | 46.833 |
| 114 | 46.915 | 46.998 | 47.080 | 47.163 | 47.245 | 47.328 | 47.411 | 47.493 | 47.576 | 47.659 |
| 115 | 47.742 | 47.825 | 47.908 | 47.991 | 48.075 | 48.158 | 48.242 | 48.325 | 48.409 | 48.492 |
| 116 | 48.576 | 48.660 | 48.744 | 48.828 | 48.912 | 48.996 | 49.080 | 49.164 | 49.248 | 49.333 |
| 117 | 49.417 | 49.502 | 49.586 | 49.671 | 49.756 | 49.840 | 49.925 | 50.010 | 50.095 | 50.180 |
| 118 | 50.265 | 50.351 | 50.436 | 50.521 | 50.607 | 50.692 | 50.778 | 50.864 | 50.949 | 51.035 |
| 119 | 51.121 | 51.207 | 51.293 | 51.379 | 51.465 | 51.552 | 51.638 | 51.724 | 51.811 | 51.897 |
| 120 | 51.984 | 52.070 | 52.157 | 52.244 | 52.331 | 52.418 | 52.505 | 52.592 | 52.676 | 52.766 |
| 121 | 52.854 | 52.941 | 53.028 | 53.116 | 53.204 | 53.291 | 53.379 | 53.467 | 53.555 | 53.643 |
| 122 | 53.731 | 53.819 | 53.907 | 53.995 | 54.084 | 54.172 | 54.261 | 54.349 | 54.438 | 54.526 |
| 123 | 54.615 | 54.704 | 54.793 | 54.882 | 54.971 | 55.060 | 55.149 | 55.239 | 55.328 | 55.417 |
| 124 | 55.507 | 55.596 | 55.686 | 55.776 | 55.866 | 55.955 | 56.045 | 56.135 | 56.225 | 56.316 |
| 125 | 56.406 | 56.496 | 56.586 | 56.677 | 56.767 | 56.858 | 56.949 | 57.039 | 57.130 | 57.221 |

CIRCLES

CIRCLES AREAS.

In GALLONS.

| Diamet. | .0 | .1 | .2 | .3 | .4 | .5 | .6 | .7 | .8 | .9 |
|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 26 | 57.312 | 57.403 | 57.494 | 57.585 | 57.676 | 57.768 | 57.859 | 57.950 | 58.042 | 58.134 |
| 27 | 58.225 | 58.317 | 58.409 | 58.501 | 58.593 | 58.685 | 58.777 | 58.869 | 58.961 | 59.053 |
| 28 | 59.146 | 59.238 | 59.331 | 59.423 | 59.516 | 59.609 | 59.702 | 59.794 | 59.887 | 59.980 |
| 29 | 60.074 | 60.167 | 60.260 | 60.353 | 60.447 | 60.540 | 60.634 | 60.727 | 60.821 | 60.915 |
| 30 | 61.009 | 61.102 | 61.196 | 61.290 | 61.385 | 61.479 | 61.573 | 61.667 | 61.762 | 61.856 |
| 31 | 61.951 | 62.045 | 62.140 | 62.235 | 62.330 | 62.425 | 62.520 | 62.615 | 62.710 | 62.805 |
| 32 | 62.900 | 62.995 | 63.091 | 63.186 | 63.282 | 63.378 | 63.473 | 63.569 | 63.665 | 63.761 |
| 33 | 63.857 | 63.953 | 64.049 | 64.145 | 64.241 | 64.338 | 64.434 | 64.531 | 64.627 | 64.724 |
| 34 | 64.821 | 64.917 | 65.014 | 65.111 | 65.208 | 65.305 | 65.402 | 65.500 | 65.597 | 65.694 |
| 35 | 65.792 | 65.889 | 65.987 | 66.084 | 66.182 | 66.280 | 66.378 | 66.476 | 66.574 | 66.678 |
| 36 | 66.770 | 66.868 | 66.967 | 67.065 | 67.163 | 67.262 | 67.361 | 67.459 | 67.558 | 67.657 |
| 37 | 67.756 | 67.855 | 67.954 | 68.053 | 68.152 | 68.251 | 68.350 | 68.450 | 68.549 | 68.649 |
| 38 | 68.748 | 68.848 | 68.948 | 69.048 | 69.147 | 69.247 | 69.347 | 69.448 | 69.548 | 69.648 |
| 39 | 69.748 | 69.849 | 69.949 | 70.050 | 70.150 | 70.251 | 70.352 | 70.453 | 70.553 | 70.654 |
| 40 | 70.756 | 70.857 | 70.958 | 71.059 | 71.160 | 71.262 | 71.363 | 71.465 | 71.566 | 71.668 |

(Ff)

A TABLE

T

A

G

I

Cal

c

J

A

T A B L E

Shewing the

AREAS *of* SQUARES

I N

G A L L O N S

A N D

Decimilleffimal P A R T S,

Calculated to every *Tenth* Part and Quarter
of an Inch of the Side, from *One* to *One*
Hundred Inches.

(F f 2)

| AREAS of SQUARES. | | | | | | |
|-------------------|---------|--------|---------|---------|---------|--------|
| In GALLONS. | | | | | | |
| Side. | .0 | .1 | .2 | .25 | .3 | .4 |
| 1 | .004595 | .00556 | .006617 | .007180 | .007766 | .00900 |
| 2 | .0183 | .0202 | .0222 | .0232 | .0243 | .0264 |
| 3 | .0413 | .0441 | .0470 | .0485 | .0500 | .0531 |
| 4 | .0735 | .0772 | .0810 | .0830 | .0849 | .0889 |
| 5 | .1148 | .1195 | .1243 | .1266 | .1290 | .1340 |
| 6 | .1654 | .1710 | .1766 | .1795 | .1823 | .1882 |
| 7 | .2251 | .2316 | .2382 | .2415 | .2448 | .2516 |
| 8 | .2941 | .3015 | .3090 | .3127 | .3165 | .3242 |
| 9 | .3722 | .3805 | .3889 | .3932 | .3974 | .4060 |
| 10 | .4595 | .4687 | .4781 | .4828 | .4875 | .4970 |
| 11 | .5566 | .5662 | .5764 | .5816 | .5868 | .5972 |
| 12 | .6617 | .6728 | .6840 | .6896 | .6952 | .7066 |
| 13 | .7766 | .7886 | .8007 | .8068 | .8129 | .8251 |
| 14 | .9007 | .9136 | .9266 | .9331 | .9397 | .9529 |
| 15 | 1.0340 | 1.0478 | 1.0617 | 1.0687 | 1.0757 | 1.0898 |
| 16 | 1.1764 | 1.1912 | 1.2060 | 1.2135 | 1.2210 | 1.2360 |
| 17 | 1.3281 | 1.3438 | 1.3595 | 1.3674 | 1.3754 | 1.3913 |
| 18 | 1.4889 | 1.5055 | 1.5222 | 1.5306 | 1.5390 | 1.5558 |
| 19 | 1.6590 | 1.6765 | 1.6941 | 1.7029 | 1.7118 | 1.7295 |
| 20 | 1.8382 | 1.8566 | 1.8751 | 1.8844 | 1.8937 | 1.9125 |
| 21 | 2.0266 | 2.0460 | 2.0654 | 2.0751 | 2.0849 | 2.1045 |
| 22 | 2.2242 | 2.2445 | 2.2649 | 2.2751 | 2.2853 | 2.3058 |
| 23 | 2.4310 | 2.4522 | 2.4735 | 2.4842 | 2.4949 | 2.5163 |
| 24 | 2.6470 | 2.6691 | 2.6913 | 2.7024 | 2.7136 | 2.7360 |
| 25 | 2.8722 | 2.8952 | 2.9183 | 2.9299 | 2.9415 | 2.9648 |
| 26 | 3.1066 | 3.1305 | 3.1545 | 3.1666 | 3.1787 | 3.2029 |
| 27 | 3.3501 | 3.3450 | 3.3999 | 3.4125 | 3.4250 | 3.4501 |
| 28 | 3.6029 | 3.6289 | 3.6546 | 3.6675 | 3.6806 | 3.7067 |
| 29 | 3.8648 | 3.8915 | 3.9183 | 3.9316 | 3.9452 | 3.9722 |
| 30 | 4.1360 | 4.1636 | 4.1913 | 4.2052 | 4.2191 | 4.2470 |
| | | | | | | AREAS |

AREAS of SQUARES.

In GALLONS.

| Side. | .5 | .6 | .7 | .75 | .8 | .9 |
|-------|--------|--------|--------|--------|--------|--------|
| 1 | .01034 | .0117 | .0132 | .0140 | .0148 | .0165 |
| 2 | .0287 | .0310 | .0335 | .0347 | .0360 | .0386 |
| 3 | .0562 | .0595 | .0629 | .0646 | .0663 | .0699 |
| 4 | .0930 | .0972 | .1015 | .1036 | .1058 | .1103 |
| 5 | .1390 | .1441 | .1493 | .1519 | .1546 | .1599 |
| 6 | .1941 | .2002 | .2063 | .2093 | .2125 | .2187 |
| 7 | .2585 | .2654 | .2724 | .2760 | .2795 | .2868 |
| 8 | .3320 | .3399 | .3477 | .3518 | .3558 | .3640 |
| 9 | .4147 | .4235 | .4323 | .4368 | .4413 | .4504 |
| 10 | .5066 | .5163 | .5261 | .5310 | .5360 | .5460 |
| 11 | .6077 | .6183 | .6290 | .6344 | .6398 | .6507 |
| 12 | .7180 | .7295 | .7412 | .7470 | .7529 | .7647 |
| 13 | .8375 | .8500 | .8625 | .8688 | .8751 | .8879 |
| 14 | .9662 | .9795 | .9930 | .9998 | 1.0066 | 1.0202 |
| 15 | 1.1040 | 1.1183 | 1.1327 | 1.1399 | 1.1472 | 1.1618 |
| 16 | 1.2511 | 1.2663 | 1.2816 | 1.2893 | 1.2970 | 1.3125 |
| 17 | 1.4074 | 1.4235 | 1.4397 | 1.4478 | 1.4560 | 1.4724 |
| 18 | 1.5728 | 1.5858 | 1.6070 | 1.6156 | 1.6242 | 1.6415 |
| 19 | 1.7474 | 1.7654 | 1.7835 | 1.7925 | 1.8016 | 1.8198 |
| 20 | 1.9312 | 1.9501 | 1.9691 | 1.9786 | 1.9882 | 2.0073 |
| 21 | 2.1243 | 2.1441 | 2.1640 | 2.1740 | 2.1840 | 2.2040 |
| 22 | 2.3265 | 2.3472 | 2.3680 | 2.3785 | 2.3889 | 2.4099 |
| 23 | 2.5379 | 2.5595 | 2.5812 | 2.5921 | 2.6031 | 2.6250 |
| 24 | 2.7585 | 2.7810 | 2.8037 | 2.8150 | 2.8264 | 2.8493 |
| 25 | 2.9882 | 3.0117 | 3.0353 | 3.0471 | 3.0589 | 3.0827 |
| 26 | 3.2272 | 3.2516 | 3.2761 | 3.2884 | 3.3007 | 3.3254 |
| 27 | 3.4754 | 3.5007 | 3.5261 | 3.5388 | 3.5516 | 3.5772 |
| 28 | 3.7328 | 3.7591 | 3.7854 | 3.7985 | 3.8118 | 3.8384 |
| 29 | 3.9995 | 4.0264 | 4.0537 | 4.0673 | 4.0810 | 4.1085 |
| 30 | 4.2750 | 4.3031 | 4.3312 | 4.3454 | 4.3595 | 4.3879 |

AREAS

| AREAS of SQUARES. | | | | | | |
|-------------------|---------|---------|---------|---------|---------|---------|
| In GALLONS. | | | | | | |
| Side. | .0 | .1 | .2 | .25 | .3 | .4 |
| 31 | 4.4163 | 4.4448 | 4.4735 | 4.4878 | 4.5022 | 4.5310 |
| 32 | 4.7058 | 4.7353 | 4.7648 | 4.7796 | 4.7945 | 4.8242 |
| 33 | 5.0045 | 5.0349 | 5.0654 | 5.0807 | 5.0959 | 5.1266 |
| 34 | 5.3126 | 5.3437 | 5.3751 | 5.3909 | 5.4066 | 5.4382 |
| 35 | 5.6295 | 5.6618 | 5.6941 | 5.7103 | 5.7265 | 5.7590 |
| 36 | 5.9558 | 5.9890 | 6.0222 | 6.0388 | 6.0555 | 6.0889 |
| 37 | 6.2913 | 6.3254 | 6.3595 | 6.3766 | 6.3937 | 6.4281 |
| 38 | 6.6360 | 6.6710 | 6.7060 | 6.7236 | 6.7412 | 6.7764 |
| 39 | 6.9898 | 7.0257 | 7.0617 | 7.0797 | 7.0978 | 7.1340 |
| 40 | 7.3529 | 7.3897 | 7.4266 | 7.4451 | 7.4636 | 7.5007 |
| 41 | 7.7251 | 7.7629 | 7.8007 | 7.8196 | 7.8386 | 7.8766 |
| 42 | 8.1066 | 8.1452 | 8.1840 | 8.2034 | 8.2228 | 8.2617 |
| 43 | 8.4972 | 8.5368 | 8.5764 | 8.5963 | 8.6162 | 8.6560 |
| 44 | 8.8970 | 8.9375 | 8.9781 | 8.9984 | 9.0188 | 9.0595 |
| 45 | 9.3060 | 9.3474 | 9.3889 | 9.4097 | 9.4305 | 9.4722 |
| 46 | 9.7242 | 9.7666 | 9.8090 | 9.8302 | 9.8515 | 9.8941 |
| 47 | 10.1516 | 10.1949 | 10.2382 | 10.2599 | 10.2816 | 10.3251 |
| 48 | 10.5882 | 10.6323 | 10.6766 | 10.6988 | 10.7210 | 10.7654 |
| 49 | 11.0340 | 11.0790 | 11.1242 | 11.1468 | 11.1695 | 11.2148 |
| 50 | 11.4889 | 11.5349 | 11.5810 | 11.6041 | 11.6272 | 11.6735 |
| 51 | 11.9531 | 12.0000 | 12.0470 | 12.0705 | 12.0941 | 12.1413 |
| 52 | 12.4264 | 12.4743 | 12.5222 | 12.5462 | 12.5702 | 12.6184 |
| 53 | 12.9090 | 12.9577 | 13.0066 | 13.0310 | 13.0555 | 13.1045 |
| 54 | 13.4007 | 13.4504 | 13.5001 | 13.5251 | 13.5500 | 13.6000 |
| 55 | 13.9016 | 13.9522 | 14.0029 | 14.0283 | 14.0537 | 14.1045 |
| 56 | 14.4117 | 14.4632 | 14.5148 | 14.5407 | 14.5665 | 14.6183 |
| 57 | 14.9310 | 14.9835 | 15.0360 | 15.0623 | 15.0886 | 15.1413 |
| 58 | 15.4595 | 15.5129 | 15.5663 | 15.5931 | 15.6199 | 15.6735 |
| 59 | 15.9972 | 16.0515 | 16.1058 | 16.1330 | 16.1603 | 16.2148 |
| 60 | 16.5441 | 16.5993 | 16.6545 | 16.6822 | 16.7099 | 16.7654 |

AREAS

AREAS of SQUARES.

In GALLONS.

| Side. | .5 | .6 | .7 | .75 | .8 | .9 |
|-------|---------|---------|---------|---------|---------|---------|
| 31 | 4.5599 | 4.5889 | 4.6180 | 4.6326 | 4.6472 | 4.6765 |
| 32 | 4.8540 | 4.8840 | 4.9140 | 4.9290 | 4.9441 | 4.9743 |
| 33 | 5.1573 | 5.1882 | 5.2191 | 5.2346 | 5.2501 | 5.2812 |
| 34 | 5.4698 | 5.5016 | 5.5335 | 5.5494 | 5.5654 | 5.5974 |
| 35 | 5.7915 | 5.8242 | 5.8570 | 5.8734 | 5.8898 | 5.9228 |
| 36 | 6.1224 | 6.1560 | 6.1897 | 6.2066 | 6.2235 | 6.2574 |
| 37 | 6.4625 | 6.4970 | 6.5316 | 6.5990 | 6.5663 | 6.6011 |
| 38 | 6.8118 | 6.8472 | 6.8827 | 6.9005 | 6.9183 | 6.9540 |
| 39 | 7.1702 | 7.2066 | 7.2430 | 7.2613 | 7.2795 | 7.3162 |
| 40 | 7.5379 | 7.5751 | 7.6125 | 7.6312 | 7.6500 | 7.6875 |
| 41 | 7.9147 | 7.9529 | 7.9912 | 8.0103 | 8.0296 | 8.0680 |
| 42 | 8.3007 | 8.3398 | 8.3790 | 8.3987 | 8.4183 | 8.4577 |
| 43 | 8.6960 | 8.7360 | 8.7761 | 8.7962 | 8.8163 | 8.8566 |
| 44 | 9.1004 | 9.1413 | 9.1824 | 9.2029 | 9.2235 | 9.2647 |
| 45 | 9.5140 | 9.5558 | 9.5978 | 9.6188 | 9.6399 | 9.6820 |
| 46 | 9.9368 | 9.9796 | 10.0224 | 10.0439 | 10.0654 | 10.1085 |
| 47 | 10.3688 | 10.4125 | 10.4563 | 10.4782 | 10.5001 | 10.5441 |
| 48 | 10.8099 | 10.8545 | 10.8993 | 10.9217 | 10.9441 | 10.9890 |
| 49 | 11.2603 | 11.3058 | 11.3515 | 11.3743 | 11.3972 | 11.4430 |
| 50 | 11.7199 | 11.7663 | 11.8129 | 11.8362 | 11.8595 | 11.9062 |
| 51 | 12.1886 | 12.2360 | 12.2835 | 12.3072 | 12.3310 | 12.3787 |
| 52 | 12.6666 | 12.7149 | 12.7633 | 12.7875 | 12.8117 | 12.8603 |
| 53 | 13.1537 | 13.2029 | 13.2522 | 13.2769 | 13.3016 | 13.3511 |
| 54 | 13.6500 | 13.7001 | 13.7504 | 13.7755 | 13.8007 | 13.8511 |
| 55 | 14.1555 | 14.2066 | 14.2577 | 14.2833 | 14.3090 | 14.3603 |
| 56 | 14.6702 | 14.7222 | 14.7743 | 14.8003 | 14.8264 | 14.8787 |
| 57 | 15.1941 | 15.2470 | 15.3000 | 15.3265 | 15.3531 | 15.4062 |
| 58 | 15.7272 | 15.7810 | 15.8349 | 15.8619 | 15.8889 | 15.9430 |
| 59 | 16.2695 | 16.3242 | 16.3790 | 16.4065 | 16.4340 | 16.4890 |
| 60 | 16.8210 | 16.8766 | 16.9324 | 16.9603 | 16.9882 | 17.0441 |

A R E A S

| AREAS of SQUARES. | | | | | | |
|-------------------|---------|---------|---------|---------|---------|---------|
| In GALLONS. | | | | | | |
| Side. | .0 | .1 | .2 | .25 | .3 | .4 |
| 61 | 17.1001 | 17.1562 | 17.2125 | 17.2406 | 17.2687 | 17.3251 |
| 62 | 17.6654 | 17.7224 | 17.7796 | 17.8081 | 17.8368 | 17.8941 |
| 63 | 18.2398 | 18.2978 | 18.3558 | 18.3849 | 18.4140 | 18.4722 |
| 64 | 18.8235 | 18.8824 | 18.9413 | 18.9708 | 19.0004 | 19.0595 |
| 65 | 19.4163 | 19.4761 | 19.5360 | 19.5660 | 19.5960 | 19.6560 |
| 66 | 20.0183 | 20.0791 | 20.1399 | 20.1703 | 20.2007 | 20.2617 |
| 67 | 20.6296 | 20.6912 | 20.7529 | 20.7838 | 20.8147 | 20.8766 |
| 68 | 21.2500 | 21.3125 | 21.3751 | 21.4065 | 21.4379 | 21.5007 |
| 69 | 21.8795 | 21.9430 | 22.0066 | 22.0384 | 22.0702 | 22.1340 |
| 70 | 22.5183 | 22.5827 | 22.6472 | 22.6795 | 22.7118 | 22.7764 |
| 71 | 23.1663 | 23.2316 | 23.2970 | 23.3297 | 23.3625 | 23.4281 |
| 72 | 23.8235 | 23.8867 | 23.9560 | 23.9892 | 24.0224 | 24.0889 |
| 73 | 24.4898 | 24.5570 | 24.6242 | 24.6574 | 24.6915 | 24.7590 |
| 74 | 25.1654 | 25.2335 | 25.3016 | 25.3357 | 25.3698 | 25.4382 |
| 75 | 25.8501 | 25.9191 | 25.9882 | 26.0228 | 26.0573 | 26.1266 |
| 76 | 26.5441 | 26.6140 | 26.6840 | 26.7190 | 26.7540 | 26.8242 |
| 77 | 27.2472 | 27.3180 | 27.3889 | 27.4244 | 27.4599 | 27.5310 |
| 78 | 27.9595 | 28.0312 | 28.1031 | 28.1390 | 28.1750 | 28.2470 |
| 79 | 28.6810 | 28.7537 | 28.8264 | 28.8628 | 28.8993 | 28.9722 |
| 80 | 29.4117 | 29.4853 | 29.5590 | 29.5958 | 29.6327 | 29.7066 |
| 81 | 30.1516 | 30.2261 | 30.3007 | 30.3380 | 30.3754 | 30.4501 |
| 82 | 30.9007 | 30.9761 | 31.0516 | 31.0894 | 31.1272 | 31.2029 |
| 83 | 31.6590 | 31.7353 | 31.8117 | 31.8500 | 31.8882 | 31.9648 |
| 84 | 32.4264 | 32.5037 | 32.5810 | 32.6197 | 32.6585 | 32.7360 |
| 85 | 33.2031 | 33.2813 | 33.3595 | 33.3987 | 33.4379 | 33.5163 |
| 86 | 33.9889 | 34.0680 | 34.1472 | 34.1868 | 34.2265 | 34.3058 |
| 87 | 34.7840 | 34.8640 | 34.9441 | 34.9842 | 35.0243 | 35.1045 |
| 88 | 35.5882 | 35.6691 | 35.7501 | 35.7907 | 35.8313 | 35.9125 |
| 89 | 36.4016 | 36.4835 | 36.5654 | 36.6064 | 36.6474 | 36.7296 |
| 90 | 37.2242 | 37.3070 | 37.3898 | 37.4313 | 37.4728 | 37.5558 |
| | | | | | | AREAS |

AREAS of SQUARES.

In GALLONS.

| .0 | .1 | .2 | .25 | .3 | .4 |
|---------|---------|---------|---------|---------|---------|
| 17.3816 | 17.4382 | 17.4949 | 17.5232 | 17.5516 | 17.6085 |
| 17.9515 | 18.0090 | 18.0665 | 18.0954 | 18.1242 | 18.1820 |
| 18.5305 | 18.5889 | 18.6474 | 18.6767 | 18.7060 | 18.7647 |
| 19.1188 | 19.1781 | 19.2375 | 19.2672 | 19.2970 | 19.3566 |
| 19.7162 | 19.7764 | 19.8368 | 19.8670 | 19.8972 | 19.9577 |
| 20.3228 | 20.3840 | 20.4452 | 20.4759 | 20.5066 | 20.5680 |
| 20.9386 | 21.0007 | 21.0629 | 21.0940 | 21.1251 | 21.1875 |
| 21.5636 | 21.6266 | 22.6897 | 21.7213 | 21.7529 | 21.8162 |
| 22.1978 | 22.2617 | 22.3257 | 22.3578 | 22.3898 | 22.4540 |
| 22.8412 | 22.9060 | 22.9710 | 23.0035 | 23.0360 | 23.1011 |
| 23.4937 | 23.5595 | 23.6254 | 23.6583 | 23.6913 | 23.7573 |
| 24.1555 | 24.2222 | 24.2890 | 24.3224 | 24.3558 | 24.4228 |
| 24.8265 | 24.8941 | 24.9618 | 24.9956 | 25.0295 | 25.0974 |
| 25.5066 | 25.5751 | 25.6437 | 25.6781 | 25.7124 | 25.7812 |
| 26.1960 | 26.2654 | 26.3349 | 26.3697 | 26.4045 | 26.4743 |
| 26.8945 | 26.9648 | 27.0353 | 27.0706 | 27.1058 | 27.1765 |
| 27.6022 | 27.6735 | 27.7448 | 27.7806 | 27.8163 | 27.8879 |
| 28.3191 | 28.3913 | 28.4636 | 28.4998 | 28.5360 | 28.6084 |
| 29.0452 | 29.1183 | 29.1915 | 29.2282 | 29.2648 | 29.3382 |
| 29.7805 | 29.8545 | 29.9287 | 29.9658 | 30.0029 | 30.0772 |
| 30.5250 | 30.6000 | 30.6750 | 30.7126 | 30.7501 | 30.8254 |
| 31.2787 | 31.3545 | 31.4305 | 31.4685 | 31.5066 | 31.5827 |
| 32.0415 | 32.1183 | 32.1952 | 32.2337 | 32.2722 | 32.3493 |
| 32.8136 | 32.8913 | 32.9691 | 33.0080 | 33.0470 | 33.1250 |
| 33.5949 | 33.6735 | 33.7522 | 33.7916 | 33.8310 | 33.9099 |
| 34.3853 | 34.4648 | 34.5445 | 34.5843 | 34.6242 | 34.7040 |
| 35.1849 | 35.2654 | 35.3460 | 35.3863 | 35.4266 | 35.5074 |
| 35.9938 | 36.0751 | 36.1566 | 36.1974 | 36.2382 | 36.3199 |
| 36.8118 | 36.8941 | 36.9765 | 37.0177 | 37.0590 | 37.1415 |
| 37.6390 | 37.7222 | 37.8055 | 37.8472 | 37.8889 | 37.9724 |

(G g)

AREAS

AREAS of SQUARES.

In GALLONS.

| Side. | .0 | .1 | .2 | .25 | .3 | .4 |
|-------|---------|---------|---------|---------|---------|---------|
| 91 | 38.0560 | 38.1397 | 38.2235 | 38.2654 | 38.3074 | 38.3913 |
| 92 | 38.8970 | 38.9816 | 39.0663 | 39.1087 | 39.1511 | 39.2360 |
| 93 | 39.7473 | 39.8327 | 39.9183 | 39.9612 | 40.0041 | 40.0899 |
| 94 | 40.6066 | 40.6930 | 40.7796 | 40.8228 | 40.8662 | 40.9529 |
| 95 | 41.4751 | 41.5625 | 41.6500 | 41.6937 | 41.7375 | 41.8251 |
| 96 | 42.3529 | 42.4412 | 42.5295 | 42.5738 | 42.6180 | 42.7066 |
| 97 | 43.2398 | 43.3290 | 43.4183 | 43.4630 | 43.5077 | 43.5972 |
| 98 | 44.1360 | 44.2261 | 44.3163 | 44.3615 | 44.4066 | 44.4970 |
| 99 | 45.0413 | 45.1324 | 45.2235 | 45.2691 | 45.3147 | 45.4060 |
| 100 | 45.9558 | 46.0478 | 46.1399 | 46.1859 | 46.2320 | 46.3242 |

AREAS

AREAS of SQUARES.

In GALLONS.

| Side. | .5 | .6 | .7 | .75 | .8 | .9 |
|-------|---------|---------|---------|---------|---------|---------|
| 91 | 38.4754 | 38.5595 | 38.6438 | 38.6859 | 38.7281 | 38.8125 |
| 92 | 39.3210 | 39.4060 | 39.4912 | 39.5338 | 39.5764 | 39.6618 |
| 93 | 40.1757 | 40.2617 | 40.3478 | 40.3909 | 40.4340 | 40.5202 |
| 94 | 41.0397 | 41.1266 | 41.2136 | 41.2571 | 41.3007 | 41.3879 |
| 95 | 42.9129 | 42.0007 | 42.0886 | 42.1326 | 42.1766 | 42.2647 |
| 96 | 42.7952 | 42.8840 | 42.9728 | 43.0172 | 43.0617 | 43.1507 |
| 97 | 43.6868 | 43.7764 | 43.8662 | 43.9111 | 43.9560 | 44.0460 |
| 98 | 44.5875 | 44.6781 | 44.7688 | 44.8141 | 44.8595 | 44.9504 |
| 99 | 45.4974 | 45.5889 | 45.6805 | 45.7263 | 45.7722 | 45.8640 |
| 100 | 46.4166 | 46.5090 | 46.6015 | 46.6478 | 46.6941 | 46.7868 |

GENERAL

10 11 12 13 14 15

GENERAL

CONTENTS.

| | Page |
|--|------|
| I. A N alphabetical Abridgment of the several <i>English</i> and <i>Irish</i> Statutes, now in Force, relating to the Revenue of <i>Ireland</i> — | 3 |
| II. The Book of Rates Inwards, with the Net Duties and Repayments affixed to each Denomination— | 141 |
| The Book of Rates Outwards, with the Net Duties affixed to each Denomination— | 318 |
| III. A distinct View of the Duties which compose the Body of the Revenue of <i>Ireland</i> . | |
| Import and Export Duties. | |
| Custom { Tonnage— | 342 |
| Inwards { Poundage— | 348 |
| Import-Excise— | 352 |
| Addit ^d Duties { granted to the Crown— | 358 |
| { to the Use of the Linen Manufacture | 362 |
| { to the Payment of a Loan of | 363 |
| { 300,000 l. with Interest— | |
| { to the Encouragement of Tillage, | 365 |
| { &c.— | |
| Prizage and Butlerage— | 366 |
| Light-Money— | 368 |
| Custom Outwards— | 371 |
| Fines and Seizures— | 373 |
| Inland Duties. | |
| Inland Excise— | 380 |
| Licences — | 388 |
| Hearth-Money— | 391 |
| Crown, Composition, and Quit-Rents— | 394 |
| New Duty on Coaches, &c. Cards and Dice, and Plate made in <i>Ireland</i> , appropriated to the Encouragement of Tillage, &c.— | 454 |

IV. The

CONTENTS.

| | Page |
|--|-------|
| IV. The Method of making Entries Inwards and Outwards, illustrated with various Examples— | 399 |
| A new and concise Method of computing the Custom of an Entry, where the Goods are to be differently charg'd, pursuant to the <i>Acts of Navigation and Customs</i> — | 406 |
| Draw-backs and Allowances { | |
| on foreign Goods exported— | 411 |
| on damaged Goods— | 414 |
| on corrupt Wines— | 415 |
| on Outs— | 416 |
| for native Commodities lost at Sea, &c.— | 417 |
| on Goods { | |
| over-enter'd— | 418 |
| short-shipp'd Outwards— | 419 |
| on Corn exported— | 420 |
| Premiums { | |
| on Flax-seed and Hemp-seed imported— | 422 |
| on <i>Irish</i> Sail-Cloth— | 423 |
| Sur-charges and Over-charges— | 425 |
| Directions to Masters of Ships— | 426 |
| Of Money— | 432 |
| Of Weights and Measures— | Ibid. |
| Discounts and Allowances— | 446 |
| | 39 |
| | 40 |
| | 41 |
| | 42 |
| | 66 |
| Fees { | |
| on Ale and Small Beer from 1 Gallon to 10,000— | 385 |
| of the Excise { | |
| on Strong Waters, from 1 ^o of a Gallon to 10,000 Gallons— | 387 |
| of Tares and Allowances practis'd in the Port of <i>Dublin</i> — | 434 |
| of the Quantity of Provisions allow'd on Victualling Bills— | 436 |
| of the Net Duties payable by Natives on Importation of Wines, from 1 Gallon to 10 Awmes, <i>Rhenish</i> — | 437 |
| { | |
| French— | 438 |
| Spanish— | 439 |
| Portugal— | 440 |
| fill'd— | 441 |
| unfill'd— | 442 |
| fill'd— | 443 |
| unfill'd— | 443 |

CONTENTS.

| | Page | |
|--|--|-----|
| <div style="display: flex; align-items: center;"> Tables { </div> | of the Custom payable on Wines { secured— | 444 |
| | from <i>Great Britain</i> , the additional Duty whereof was there { paid down— | 445 |
| | Explanation of the Wine Tables— | 446 |
| | of the 5 <i>l. per Cent.</i> upon the aliquot Parts of a Pound { | |
| | <i>Sterling</i> — | 448 |
| | of the Net Custom and Excise payable in ready Money on all Goods imported from the Value of { | |
| | 1 <i>d.</i> to 10,000 <i>l.</i> — | 449 |
| | Use of the Table of Net Duties— | 451 |
| | of the Net Duties payable for any Quantity of Tobacco of the <i>British</i> Plantations from 1 Pound { | |
| | Weight to 10,000— | 452 |
| | of the Custom and Excise payable for Oils imported { | |
| | from 1 Gallon to a Tun— | 453 |
| | Explanation of the Oil Table— | 454 |

APPENDIX.

| | | |
|--|--|----|
| <div style="display: flex; align-items: center;"> { </div> | FORMS of Informations and judicial Proceedings on the Act of Excise— | 3 |
| | Of the Contents of Cylinders in Gallons— | 25 |
| | Of the Areas { of Circles in Gallons— | 61 |
| | { of Squares in Gallons— | 67 |

F I N I S.



